Methodology for the Food and Agriculture Benchmark

February 2021

World Benchmarking Alliance

Foreword

World Benchmarking Alliance

I first heard the term 'food systems transformation' during the EAT Food Forum in 2018. Today, most of us working in the food and agriculture space use the term on an almost daily basis. Even when confined to our home offices, we are interacting with and impacting the systems around us. The food we eat connects us with the shopkeeper who sold it to us, the manufacturer who processed it, the trader who distributed it, the farmer who produced it, the seed company that provided the farmer with inputs and many more people along the value chain. Food systems are an intricate web linking not only supply and demand but also supporting livelihoods and impacting ecosystems. Unfortunately, there are numerous systemic failures, including food waste, land degradation and social injustice. At the same time, we are seeing many promising innovations, a renewed focus on quality instead of quantity and the re-wilding of previous food deserts.

It was during that same forum that I first met the World Benchmarking Alliance (WBA) team, who were conducting a feasibility study at the time for an overarching food and agriculture benchmark. Three years later, following research, scoping, consultations and individual expert meetings with a diverse set of stakeholders, you are reading the final methodology upon which the analysis for the first benchmark will be based. Our goal has always been to be holistic and take a systemic approach. An extensive development phase was necessary to understand the business perspective as well as the scientific consequences of our current food systems. We have strived to learn from, complement and align with existing frameworks and reporting initiatives, to refer to science-based targets and limit additional reporting burdens for benchmarked companies.

When going through the 45 different indicators, which translate global agendas into corporate action, you may have questions, comments as well as suggestions on how these can be improved. We have held extensive expert and stakeholder consultations, and an open consultation period from December 2020 to January 2021, but welcome input throughout the year. The methodology is a key step in our five-year development road map, which aims to improve our indicators on the basis of continuous expert and stakeholder input. We only have ten years left to deliver the Sustainable Development Goals (SDGs) by mitigating climate change, bringing our food systems in balance with our planet and our bodies, reducing inequality and improving the resilience of farmers. In 2021, the global community will be focused on food systems, providing a unique opportunity to harness the efforts that are already being made by many companies, share best practices, uncover bottlenecks and highlight solutions.

We will launch the first benchmark at the inaugural United Nations (UN) Food Systems Summit later this year, providing an accountability mechanism to measure progress in the Decade of Action ahead. Systemic change is not necessarily linear, neither is it without hurdles. However, it is the only way we can ensure that we advance on multiple levels, not just in areas that deliver easy wins, by identifying opportunities across the board to achieve more healthy, sustainable and equitable food systems. We look forward to realising this goal together with all of you!

Viktoria de Bourbon de Parme

Lead Food and Agriculture Transformation

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Introduction

To achieve key SDGs by 2030, we need to transform our food systems from farm to fork. Doing so requires large-scale and fundamental action led by those who drive environmental, health, social and economic pressures in the system. The Food and Agriculture Benchmark will assess 350 of the most influential food and agriculture companies on the key issues underpinning the food systems transformation agenda. The benchmark aims to stimulate companies to apply sustainable business practices and address these issues throughout their operations, and to use their influence to encourage their partners along the value chain to do the same.

In 2021, the global spotlight is on our food systems. All human life depends on them, feeding every mouth, impacting livelihoods, providing millions of people with a job. At the same time, food systems are highly fragile, impacting and being impacted by climate change and environmental degradation, with grave implications for social equality, health, livelihoods, food security and nutrition. In many parts of the world, the COVID-19 pandemic has laid bare these fragilities and exacerbated their effects. The announcement of the inaugural UN Food Systems Summit later this year underscores the urgent need to transform our food systems if we are to maximise the benefits of a food systems approach across the entire 2030 agenda. In the third quarter of 2021, WBA will present the first Food and Agriculture Benchmark, which will assess corporate sector contributions to the food systems transformation agenda. A baseline assessment of company commitments to key topics was presented on 16 December 2020, to underline the importance of companies making commitments to and setting targets in support of the 2030 agenda.

Our methodologies and benchmarks serve as road maps for companies, setting out the steps they can take to meet the needs and expectations of their stakeholders. This methodology brings together the key topics and issues on which society expects companies to take action and is the result of extensive expert and stakeholder consultations over the past two years. The following pages describe the development process for the methodology, indicators, approaches to scoring and weighting, and a timeline for the benchmark.

Similarly, the Access to Seeds Index and the Seafood Stewardship Index will publish their methodologies in March 2021. Alignment between the three methodologies was sought where possible, notably on data collection and benchmark launches.

We know that our current systems must change if we are to achieve a sustainable future for all, as envisaged by the SDGs, and it is clear that the private sector has a key role to play in this. The world needs companies to contribute to food systems transformation by taking care of the environment, ensuring access to healthy diets and putting people at the heart of their business models and activities. By increasing transparency and identifying leadership, the Food and Agriculture Benchmark seeks to evaluate and drive improvement in the performance of the most influential global food and agriculture companies over time. The benchmark will be published regularly by WBA, an independent organisation supported by public and private donors. For more information about our funding partners see here.

Acknowledgements

This methodology was not created in isolation, and WBA would like to acknowledge those who helped shape the model and initial indicator list. In particular, our thanks for contributions throughout the development of the methodology go to the Food Foundation and Fixing the Business of Food, a joint initiative by the Sustainable Development Solutions Network, Barilla Center for Food & Nutrition Foundation, Columbia Center on Sustainable Investment and Santa Chiara Lab – University of Siena. Moreover, we are grateful to the members of our Expert Review Committee, and the organisations that support them, for their guidance and support.

WBA is funded by a group of governments, foundations and philanthropic organisations that share our vision for the future. We would like to thank them for their support, without which none of our work would be possible. A full list of WBA's funders is set out on the final page of this report.

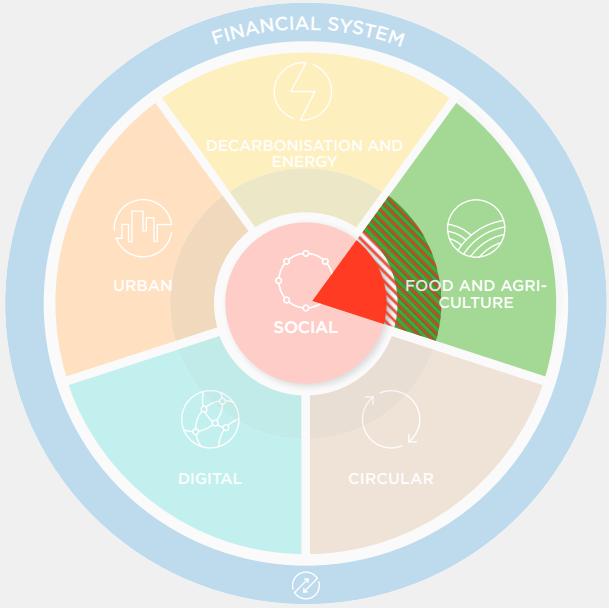
Our continually growing alliance of over 200 organisations represents civil society, business networks, financial institutions and multilateral organisations, with SDG 17 (partnerships for the goals) at its core. WBA would like to thank our Allies for the support and expertise they provide, and we look forward to continuing our collaboration throughout the development of the first Food and Agriculture Benchmark.

Food and Agriculture Benchmark Summary

World Benchmarking Alliance

Food and agriculture companies to drive food systems transformation

Food systems contribute to economic prosperity and human and planetary health. At the same time, approximately 3 billion people cannot afford a healthy diet, and more than 3 billion people suffer from one or more manifestations of poor nutrition. The global population is predicted to reach 9.7 billion by 2050, up from about 7.8 billion at the moment, but food systems are already operating beyond some planetary boundaries. Agriculture and its associated land-use changes are the biggest contributors to climate change, land degradation, deforestation and biodiversity loss. The need for fundamental transformation of food systems has become undeniable.



Nearly all food consumed around the world is produced by farmers and supplied through agricultural value chains operated by the private sector, putting business at the heart of transforming the global food and agriculture system and meeting global goals.

WBA's Food and Agriculture Benchmark will assess 350 of the most influential food and agriculture companies on their contribution to the food systems transformation agenda. It aims to stimulate companies to apply sustainable business practices and address key topics underpinning the food systems transformation agenda throughout their operations, and to use their influence to encourage their partners along the value chain to do the same.

Food and agriculture is one of WBA's seven systems transformations, through which a total of 2,000 of the most influential companies (the SDG2000) across key sectors and industries will be assessed in the coming years.

A road map for corporate action

The benchmark methodology serves as a road map to guide sectors through the transformation and allows companies in and outside our scope, as well as other organisations, to apply the methodology. The 2021 benchmark will assess companies using pre-defined indicators in the four interlinked measurement areas of governance and strategy, environment, nutrition and social inclusion. Companies will only be assessed on indicators that are relevant to their business operations.

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Scope of the benchmark

The Food and Agriculture Benchmark is the first of its kind to assess companies across the entirety of the food and agriculture system, from farm to fork.

Across the food value chain, 350 keystone companies have been selected for the benchmark, using four key criteria:

1. they dominate global production revenues and volumes within a particular sector;
2. they control globally relevant segments of production;
3. they connect ecosystems globally through subsidiaries;
4. they influence global governance processes and institutions.

Alignment with existing frameworks and initiatives

Alignment with existing benchmarks, accountability mechanisms and organisations is critical for our work. Our methodology sets aligned expectations in order to speak a common language and avoid reinventing the wheel. We will leverage and reuse data where possible and in collaboration with existing initiatives.

Governance and strategy: this area will assess the integration of sustainable development objectives and targets into a companies' core strategy, business model and governance structure.

Environment: in this area, companies will be assessed on their efforts regarding key issues of sustainable food production, including GHG emissions, food loss and waste, soil health and plastics use.

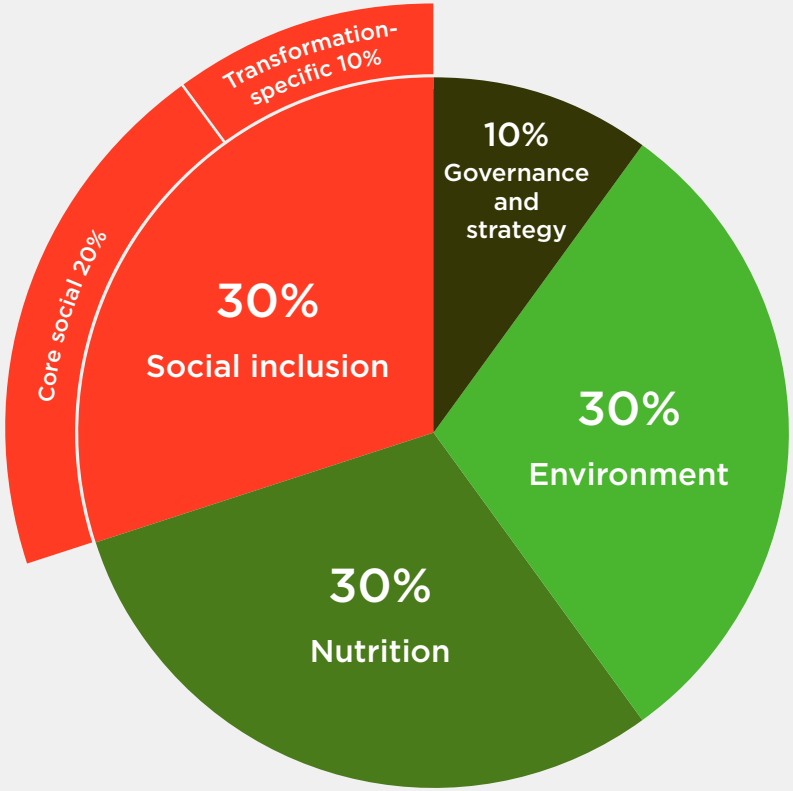
Nutrition: this area seeks to assess company performance towards achieving healthy and nutritious diets for all.

Social inclusion: this area will assess the extent to which companies have integrated a responsible approach to social issues into its business activities.

Following the first benchmark, and to reflect changing societal expectations, the methodology will be reviewed, in consultation with stakeholders and experts.

Weighting and scoring approach

The three main measurement areas of environment, nutrition, and social inclusion will bear an equal weighting of 30% each. Within the social inclusion measurement area, the core social indicators account for 20% and the transformation-specific indicators a further 10%. This is combined with a weighting of 10% of the overarching governance and strategy measurement area. A company's overall score will be equal to the sum of the scores received for each measurement area.



Food and Agriculture Benchmark
timeline

World Benchmarking Alliance

June 2019 (EAT Food Forum, Stockholm):
Publication of the Scoping Report for the Food and Agriculture Benchmark.

The report provides an outline of the selection of the 350 companies across the food value chain that will be assessed through the benchmark.

July 2020 (High-Level Political Forum):
Publication of the Framework for the Food and Agriculture Benchmark.

The framework translates global agenda's, such as the SDGs and Paris Agreement, into expectations and concrete actions for the private sector.

December 2020 (EAT@Home Side session):
Publication of the baseline assessment.

The assessment shines a light on company commitments toward key issues underpinning the food systems transformation agenda.

December 2020:
Publication of the Draft Methodology for the Food and Agriculture Benchmark.

The document outlines the draft indicators and scoring and weighting approaches. Throughout the public consultation, stakeholders provided feedback through online webinars and in written form.

February 2021:
Publication of the Methodology for the Food and Agriculture Benchmark.

Final overview of indicators, approach to scoring and weighting and timeline for the 2021 Food and Agriculture Benchmark.

April-May 2021:
Data collection for the Food and Agriculture Benchmark.

Based on a prepopulated questionnaire, companies will be given the opportunity to provide additional public data for the benchmark.

September 2021 (United Nations Food Systems Summit):
Launch of the 2021 Food and Agriculture Benchmark.

Presenting key findings on main trends, leading approaches and notable conclusions, tied to industry rankings and company scorecards.

October 2021:
Start of the methodology review process.

Round tables, consultations and expert sessions will be organized to help review the methodology for the next iteration of the benchmark.

About the World Benchmarking Alliance

WBA is a diverse and growing group of organisations from across the globe, motivated by the common ambition to create a world that works for all – as embodied by the SDGs. We share the vision that achieving these goals requires a systems perspective, as the 17 SDGs are interlinked. We also agree that to accomplish systemic transformation, the private sector has a key role to play.

WBA uses a systems approach to develop benchmarks, placing a strong emphasis on transforming the systems that have the greatest potential to drive economic, environmental and social progress. Systems thinking helps us make better sense of the issues, as well as identify the most influential companies in each system. By 2023, WBA will have benchmarked 2,000 companies – the SDG2000 – across seven systems transformations that we believe are vital for putting our society, planet and economy on a more sustainable and resilient path over the next decade and beyond (see Figure 1). Benchmarks will be produced for all seven systems, of which food and agriculture is one, with accompanying methodologies helping to support systems change.

Social transformation sits at the core of our model because it represents topics such as human and labour rights that are fundamental to achieving the SDGs, irrespective of the sector or transformation. For this reason, all SDG2000 companies will be assessed on these topics, including the companies in the Food and Agriculture Benchmark.

FIGURE 1: **WBA's seven systems transformations**

WBA's food and agriculture transformation

Transforming food systems requires action by all actors in the system. This includes policy, science, civil society and the corporate sector, which are interdependent and each play a crucial role in creating an enabling environment for each actor to take responsibility. The food and agriculture sector spans many sub-sectors, industries and companies. In a corporate system that is so interwoven, business leadership is vital to ensure that all companies play their part, acknowledging their purpose and strengths within the value chain, if we are to achieve global access to healthy diets, a healthy planet and a system that leaves no one behind. Within WBA's food and agriculture transformation, the Food and Agriculture Benchmark takes a broad value chain approach, whereby the complementary Access to Seeds Index and the Seafood Stewardship Index allow for an in-depth assessment of the seed and seafood industries, respectively.

Food and Agriculture Benchmark and spotlight benchmarks

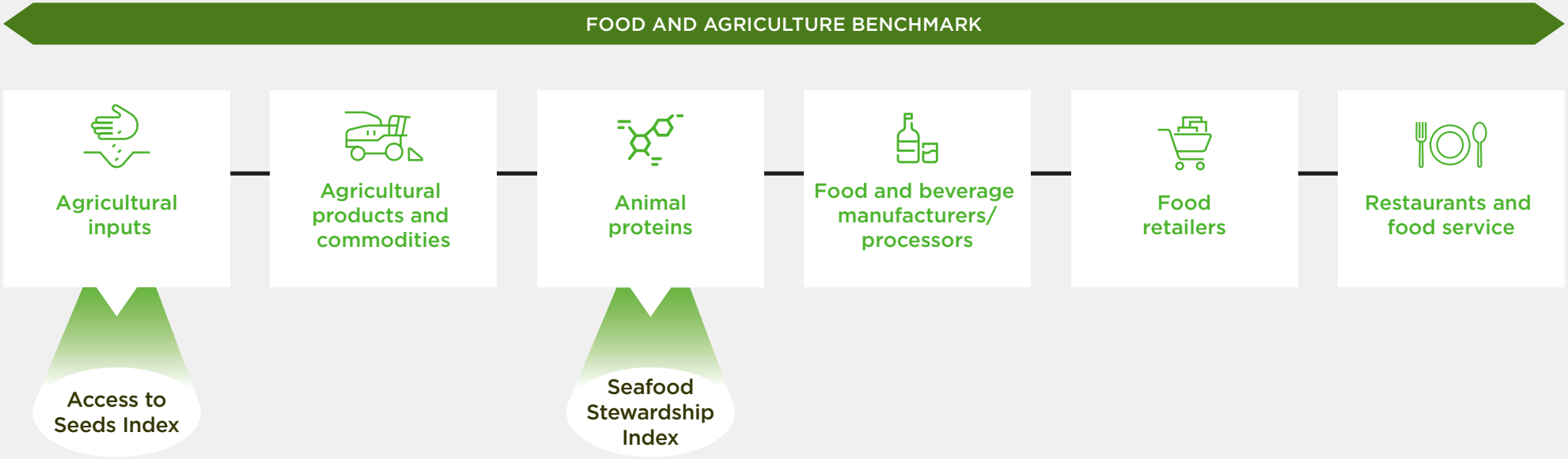
The Food and Agriculture Benchmark takes a holistic approach to food systems transformation, assessing companies throughout the food value chain on a broad set of indicators in four measurement areas: governance and strategy, environment, nutrition and social inclusion. As such, it seeks to assess the role and performance of companies and industries and bring evidence to the table of companies showing leadership and stewardship and those that are lagging. The research will further show where each company in the food and agriculture value chain stands today versus what action is required for the transformation we need.

Where the Food and Agriculture Benchmark focuses on breadth in terms of company scope and indicators, it also acknowledges the need for an in-depth understanding of the role of particular industries and the issues within the food value chain. This work is often undertaken by our Allies, including the Access to Nutrition Index and Global Canopy's Forest 500. Additionally, WBA produces spotlight benchmarks, such as the Corporate Human Rights Benchmark, the Access to Seeds Index and the Seafood Stewardship Index (see Figure 2). The last two spotlight benchmarks are developed under the umbrella of food and agriculture transformation but operate in their respective industry and stakeholder ecosystems. Alignment of methodologies is sought where needed and possible, to accommodate comparisons between results and to ensure clarity for the companies in the benchmarks. WBA will publish the first Food and Agriculture Benchmark, the third Access to Seeds Index and the second Seafood Stewardship Index in the third quarter of 2021.

Access to Seeds Index

In regions where agricultural systems are dominated by smallholder farmers, access to the key inputs needed to produce more and better food is often lacking. Since its establishment in 2012, the Access to Seeds Index has set out to increase transparency around the seed industry and encourage seed companies to improve access to seeds

FIGURE 2: SCOPE OF WBA'S FOOD AND AGRICULTURE BENCHMARK AND SPOTLIGHT BENCHMARKS



for smallholder farmers. The index focuses on three main regions: Western and Central Africa, Eastern and Southern Africa, and South and Southeast Asia. In particular, the index highlights the importance of local and regional companies, alongside their global peers, in providing access to seeds for smallholder farmers, confirming that the sector is highly diverse and locally driven.

Seafood Stewardship Index

Seafood has a crucial role for feeding and employing people all around the world, especially in developing countries. Three billion people rely on seafood as an essential part of their diet. Seafood plays an important part in contributing to healthy and sustainable food systems, however the fisheries and aquaculture sectors face a number of social and environmental challenges. In 2019, the first Seafood Stewardship Index was published. The index was developed to provide more clarity about the corporate performance of the largest global seafood companies on specific issues. These include the protection of human rights in fisheries, supply chain transparency, and illegal, unreported and unregulated fishing.

The food systems transformation agenda has been broken down into four interlinked measurement areas: governance and strategy, environment, nutrition and social inclusion. Based on the topics in these areas, the benchmark will assess the contributions of the 350 companies in its scope. These measurement areas and key topics have been widely discussed with WBA Allies, stakeholders and the benchmark's Expert Review Committee. As such, we aim to bring together expectations and key frameworks on the food system transformation agenda to provide clarity, consistency and guidance for all stakeholders. The benchmark also aligns with accountability mechanisms, clarifying activities, reporting and disclosure to help structure data collection. This process enables longer term engagement with companies, investors, policymakers and civil society through stakeholder coalitions around the benchmark results.

Scope of the Food and Agriculture Benchmark

The Food and Agriculture Benchmark will assess 350 keystone companies spanning the entire value chain. The existing concept of keystone actors was used to enhance accountability and determine which companies in the food and agriculture system can drive business action where it matters the most. Keystone companies are globally active, have diversified businesses and operate in multiple food groups and industries. The unique scale of our approach means that approximately one third of these companies has never been benchmarked by other initiatives.

The 350 companies in scope have been organised into six segments or sub-sectors (see Figure 3). These sub sectors are tied to the indicators, which conceptualise and place key topics along the value chain where they are most materially relevant. The Food and Agriculture Benchmark takes a food-centric approach. For this reason, commodities and industries such as tobacco, cotton and forestry (and consequently, leading companies within each) are not included, primarily because of a lack of alignment with and contribution to the nutrition measurement area.

FIGURE 3: THE FOOD AND AGRICULTURE VALUE CHAIN

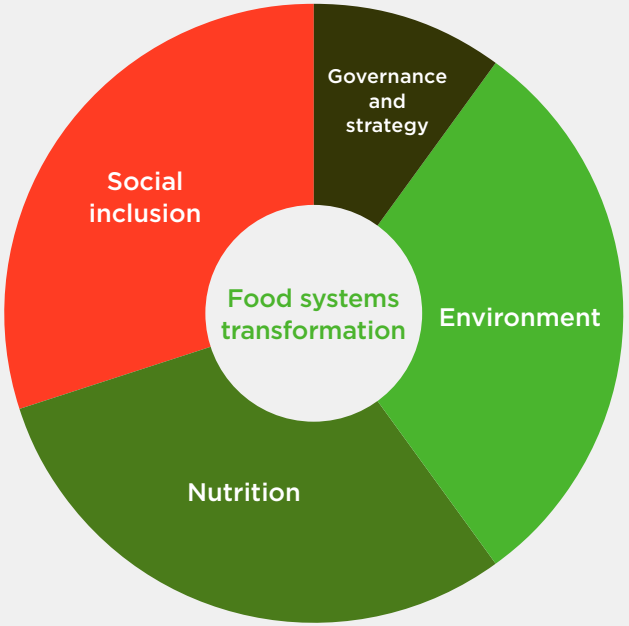
The food systems transformation agenda

Food systems contribute to economic prosperity, human health and planetary health. Poor diets are the main contributor to the global burden of disease. Approximately 3 billion people cannot afford a healthy diet, and more than 3 billion people suffer from one or more manifestations of poor nutrition. The global population is predicted to reach 9.7 billion by 2050, up from about 7.8 billion at the moment, but food systems are already operating beyond some planetary boundaries. Agriculture and its associated land-use changes are the biggest contributors to climate change, land degradation, deforestation and biodiversity loss. The need for fundamental transformation of food systems has become undeniable. Food systems transformation ties in these interconnected aspects of human and environmental health and livelihoods and links to key global agendas, including the SDGs and Paris Agreement.

The methodology aims to translate the food systems transformation agenda into a recipe for change for the private sector. It provides a road map for business toward a sustainable future in which no one is left behind. The first step was the development and publication of the framework in July 2020, which set out the critical areas and topics where private sector action is needed and where companies must step up their efforts to collectively transform the system. It presented the three interlinked areas of the food systems transformation: environment, nutrition and social inclusion.

As a result of stakeholder consultations and expert input on the framework, a fourth overarching measurement area, governance and strategy, was added. This area confirms and reflects the need to assess the 350 companies on their corporate strategies and business models for sustainable development objectives and targets (see Figure 4).

FIGURE 4: THE FOOD SYSTEMS TRANSFORMATION AGENDA



WBA has translated the topics in the framework into indicators on which the companies in the benchmark will be assessed. An overview of the indicators outlined in this document is shown in Figure 5.

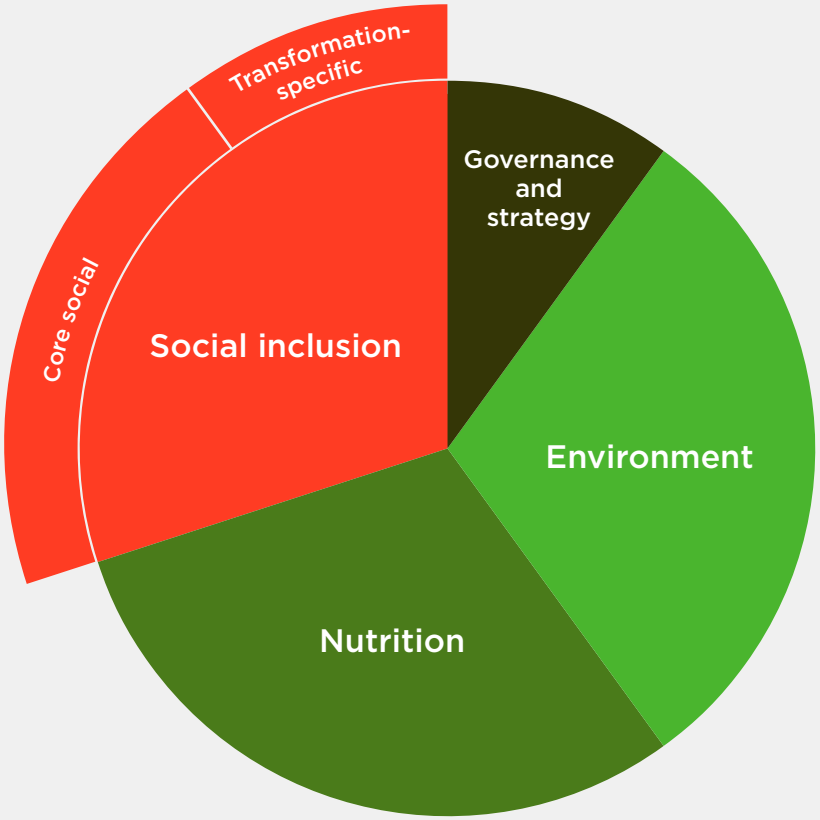
FIGURE 5: OVERVIEW OF INDICATORS IN THE FOUR MEASUREMENT AREAS

Core social indicators

- **D1** Commitment to respect human rights
- **D2** Commitment to respect the human rights of workers
- **D3** Identifying human rights risks and impacts
- **D4** Assessing human rights risks and impacts
- **D5** Integrating and acting on human rights risks and impacts
- **D6** Engagement with affected and potentially affected stakeholders
- **D7** Grievance mechanisms for workers
- **D8** Grievance mechanisms for external individuals and communities
- **D9** Health and safety fundamentals
- **D10** Living wage fundamentals
- **D11** Working hours fundamentals
- **D12** Collective bargaining fundamentals
- **D13** Workforce diversity disclosure fundamentals
- **D14** Gender equality and women's empowerment fundamentals
- **D15** Personal data protection fundamentals
- **D16** Responsible tax fundamentals
- **D17** Anti-bribery and anti-corruption fundamentals
- **D18** Responsible lobbying and political engagement fundamentals

Transformation-specific social inclusion indicators

- **D19** Child labour
- **D20** Forced labour
- **D21** Living wage
- **D22** Healthy and safety of vulnerable groups
- **D23** Farmer and fisher productivity and resilience
- **D24** Land rights



Governance and strategy indicators

- **A1** Sustainable development strategy
- **A2** Governance and accountability for sustainable development
- **A3** Stakeholder engagement

Environment indicators

- **B1** Scope 1 to 2 greenhouse gas emissions
- **B2** Scope 3 greenhouse gas emissions
- **B3** Protection of terrestrial natural ecosystems
- **B4** Sustainable fishing and aquaculture
- **B5** Protein diversification
- **B6** Soil health and agrobiodiversity
- **B7** Fertiliser and pesticide use
- **B8** Water use
- **B9** Food loss and waste
- **B10** Plastic use and packaging waste
- **B11** Animal welfare
- **B12** Antibiotic use and growth promoting substances

Nutrition indicators

- **C1** Availability of healthy foods
- **C2** Accessibility and affordability of healthy foods
- **C3** Clear and transparent labelling
- **C4** Responsible marketing
- **C5** Workforce nutrition
- **C6** Food safety

A value chain approach

The research community is clear that a transformation to a healthy, sustainable and inclusive food systems needs to encompass how we produce food, the livelihoods of people in the food industry and what we actually eat. This makes food systems transformation a value chain challenge that requires action from farm to fork. Companies throughout the value chain have a role to play, both individually and collectively. All companies in the scope of the benchmark are globally active, have diversified businesses and operate in multiple food groups and industries, making them keystone companies in the system.

In contrast to many existing benchmarks and indices, which often focus on one industry or one topic, WBA's Food and Agriculture Benchmark goes for breadth and scale rather than providing a deep dive into every topic. However, the indicators have been consciously built on and aligned with existing topics and industry specific standards and benchmarks.

This value chain approach allows us to identify companies leading the transformation but also to pinpoint strengths, weaknesses and bottlenecks in sub-sectors across the food system. Consequently, stakeholders such as investors are able to target their engagement with companies across sub-sectors and governments using benchmark insights to design policy levers that create change.

From company profiles to scorecards

In July 2020, WBA published profiles for the 350 companies in the scope of the benchmark. These profiles, accessible on the WBA website, detail companies' core businesses, products and brands, and provide an overview of general company information. The profiles are based on publicly available company data, complemented by widely accepted and publicly available third-party sources. During the development of these profiles, companies were invited to verify their profile and provide feedback.

The profiles were updated following the baseline assessment, conducted in the third quarter of 2020, which evaluated the extent to which companies have publicly disclosed commitments on key topics underpinning the food systems transformation agenda. The high-level results of this baseline assessment are displayed in the profiles on the WBA website.

The profiles will evolve with the development of the benchmark over the coming months and years. Company performance overviews will be built into the profiles, turning them into scorecards. These will form the basis of conversations with companies and their stakeholders about company contributions to the food systems transformation agenda.

A multi-stakeholder approach to benchmark development

The development of the methodology for the Food and Agriculture Benchmark is overseen by an independent multi-stakeholder Expert Review Committee (ERC). The members of the ERC span multiple backgrounds and geographies (see Table 1). The group met numerous times throughout 2020–21 to provide strategic guidance, recommendations and advice on the scope, structure, methodology and development process of the benchmark.

The ERC has agreed on the methodology for the benchmark, outlined in this document. It has been consulted on the indicators, approaches to weighting and scoring as well as the process and timeline. In the months leading up to the benchmark publication in the second half of 2021, the ERC will review the scoring guidelines and benchmark findings.

TABLE 1: **MEMBERS OF THE EXPERT REVIEW COMMITTEE FOR THE FOOD AND AGRICULTURE BENCHMARK**

1	**Aaron Hay**	Lead Engager, Hermes Investment Managements
2	**Ann Tutwiler (chair)**	Senior Fellow at Meridian Institute, and Senior Advisor, SystemIQ. Former Director General, Bioversity International
3	**Chris Brett**	Lead Agribusiness Specialist, World Bank
4	**Danielle Carreira**	Climate and environment specialist
5	**Diane Holdorf**	Managing Director, Food & Nature, World Business Council for Sustainable Development
6	**Didier Bergeret**	Director Social Sustainability, The Consumer Goods Forum
7	**Fabrice DeClerck**	Science Director, EAT Foundation, and Senior Scientist, Bioversity International
8	**Guido Schmidt-Traub**	Executive Director, UN Sustainable Development Solutions Network
9	**Henk Peters**	Inclusive Value Chain Advisor, Oxfam
10	**Jessica Fanzo**	Bloomberg Distinguished Professor of Food Policy and Ethics, Johns Hopkins University
11	**Michael Ojo**	Country Director Nigeria, Global Alliance for Improved Nutrition
12	**Pascal Murasira**	Independent agribusiness consultant, Wageningen University, and Special Advisor Youth Employment & Inclusion, Pan-African Farmers' Organization
13	**Shachi D. Gurumayum Sharma**	Director, AgriMayum
14	**Yewande Kazeem**	Journalist and founder of Wandieville Media

Alignment with existing frameworks and initiatives

Alignment with existing benchmarks, accountability mechanisms and organisations is critical for our work, so that we speak a common language, avoid reinventing the wheel and set aligned expectations. Further, we aim to leverage and reuse data where possible and in collaboration with existing initiatives. This will lessen the reporting burden for companies and allow us to work efficiently with Allies and partners to amplify each other's activities.

In addition to the ERC meetings, we carried out extensive research and organised a number of review sessions with specialists to discuss different topics. As such, relevant scientific and stakeholder sources were examined to inform indicator development. Table 2 provides an overview of these sources.

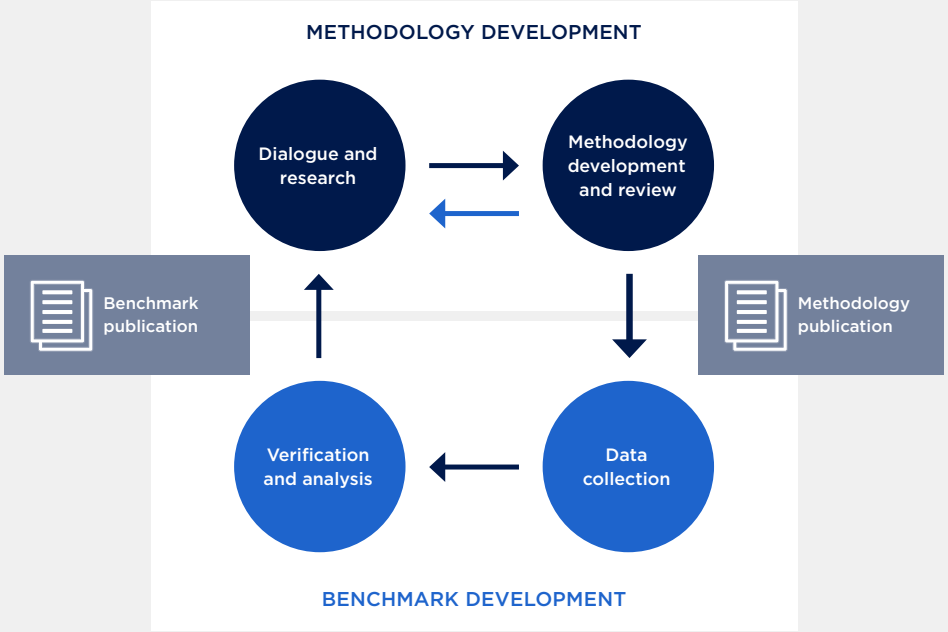
TABLE 2: **OVERVIEW OF KEY SOURCES AND STAKEHOLDERS CONSULTED**

Measurement area	Key sources and stakeholders
Governance and strategy	Global Reporting Initiative (GRI) - Sustainability Accounting Standards Board (SASB) - SDG Impact Standards: Enterprises (2020) - Sustainable Development Goals Disclosure (SDGD) Recommendations (2020) - World Economic Forum (WEF)
Environment	Accountability Framework initiative (AFi) - Agrobiodiversity Index - Aquatic Life Institute - B LAB UNGC - Business Benchmark on Farm Animal Welfare (BBFAW) - CDP Climate - CDP Forests - CDP Water - CFS RAI Principles - Champions 12.3 - Committee on World Food Security (CFS) - Compassion in World Farming (CIWF) - Consumer Goods Forum (CGF) - Ellen MacArthur Foundation (EMF) - FAIRR - Food and Agriculture Organization of the United Nations (FAO) - FLW Protocol - Food Foundation – Plating Up Progress - Forest 500 - GHG Protocol Agricultural Guidance (2014) - GLOBALG.A.P. - GRI - KnowTheChain - ProTerra Foundation - Roundtable on Sustainable Palm Oil (RSPO) - SASB - WBA's Seafood Stewardship Index (SSI) - Science Based Targets initiative (SBTi) - Science Based Targets Network - TiFN Food & Nutrition - Wageningen University & Research - Waste and Resources Action Programme (WRAP) - World Organization for Animal Health (OIE) - World Resources Institute (WRI) - World Wide Fund for Nature (WWF) - Zoological Society of London (ZSL) SPOTT
Nutrition	Access to Nutrition Initiative (ATNI) - B LAB UNGC - CFS RAI Principles - Consumer Goods Forum (CGF) - FAIRR - FAO - Forum for the Future - Global Alliance for Improved Nutrition (GAIN) - Global Food Safety Initiative (GFSI) - GRI - Micronutrient Forum - Food Foundation – Plating Up Progress - SASB, SUN Business Network - United Nations Children's Fund (UNICEF) - World Business Council for Sustainable Development (WBCSD) - Workforce Nutrition Alliance
Social inclusion	WBA's Access to Seeds Index (ATSI) - AFi - CFS RAI Principles - CFS Voluntary Guidelines on the Responsible Governance of Tenure of Land - Fisheries and Forests in the Context of National Food Security (VGGT) - WBA's Corporate Human Rights Benchmark (CHRB) - Ethical Trade Initiative (ETI) - FAIRR - FAO - Forest Stewardship Council (FSC) - Forest 500 - Future-Fit Foundation - GRI - IDH – the sustainable trade initiative - International Labour Organization (ILO) - Interlaken Group and Resources Initiative - KnowTheChain - OECD-FAO - Oxfam - Roundtable on Sustainable Biomaterials (RSB) - RSPO - Save the Children - SASB - WBA's social transformation - SSI - UNGP - UN Guiding Principles - WBCSD - World Bank - ZSL SPOTT

Process and timeline

The benchmark is published in accordance with the benchmark cycle (see Figure 6), from methodology development to data collection and analysis to benchmark publication. After a review of the methodology and incorporation of stakeholder input and expert advice, the cycle starts again. Public consultation on the methodology for the 2021 Food and Agriculture Benchmark kickstarted this process, leading to the publication in the second half of 2021. Throughout the process, companies will be informed about key engagement opportunities, updated timeline and development updates.

FIGURE 6: **WBA BENCHMARK CYCLE**



2019–2021: Methodology development and public consultation

Methodology development commenced in 2019, following the publication of the scoping report for the Food and Agriculture Benchmark that identified the 350 keystone companies in scope of the assessment. An ERC was assembled, and stakeholder and expert consultations were organised to seek input during the development stages. The framework for the benchmark, which translated global agendas such as the SDGs and Paris Agreement into expectations and concrete actions for the private sector, was developed and launched in July 2020 during the UN's High-Level Political Forum. To allow a broader group of stakeholders to provide feedback, the draft methodology was published on 16 December 2020 for public consultation. During the six-week consultation period, WBA held three webinars to seek input, invited all stakeholders to provide written feedback and convened the ERC to discuss the draft methodology and provide guidance on the key consultation questions.

February 2021: Publication of the methodology for the Food and Agriculture Benchmark

On the basis of feedback from the public consultation and ERC input, the methodology was finalised. Annex 1 provides an overview of the main feedback received and how this was addressed in the final methodology.

April–May 2021: Data collection for companies

The data collection for the benchmark is due to start at the beginning of April 2021. Over about eight weeks, companies will be invited to respond to a survey in a carefully managed process that ensures equal

treatment of each company. To facilitate the process, a user-friendly online data collection platform is being developed. Each survey will be pre-filled by WBA researchers on the basis of publicly disclosed corporate information. This is designed to speed up the process for companies and facilitate their engagement with the benchmark. Companies are given the opportunity to review and add additional data. All data used for the benchmark is already public or can be made public, and only data provided to WBA in the English language will be considered. The 2021 Food and Agriculture Benchmark will include corporate data for 2019-20.

June–July 2021: Data analysis and scoring

Analysis of the data, both at a company and industry level, is overseen by WBA's food and agriculture research team. For verification purposes, the researchers conduct an extensive quantitative and qualitative check of each indicator for each company. Cross-checks are carried out and technical (external) experts review the analysis for specific areas as required. Scoring is carried out according to scoring guidelines (see Approach to scoring) that are approved by the WBA Executive Board, reviewed by the ERC and published alongside benchmark results. Companies will only be assessed and scored on relevant indicators. Companies that choose not to complete the survey will be evaluated based solely on publicly available information and will not be able to appeal the results.

September 2021: Publication of the 2021 Food and Agriculture Benchmark

The 2021 Food and Agriculture Benchmark is scheduled for publication in the second half of September, during the UN Food Systems Summit. WBA aims to share benchmark scorecards with companies prior to benchmark publication.

Presentation of results

The 2021 Food and Agriculture Benchmark will include a presentation of key findings on the main trends, leading approaches and notable conclusions, tied to industry rankings and company scorecards. This will include peer-to-peer or industry rankings, with the aim of providing a deeper understanding of industry trends and contributions to key issues. Further, the benchmark will analyse and present data in a number of ways, such as by sub-sector, measurement area, topic and geography. This will allow identification of leadership in different fields. This means that while the company with the highest overall score may top an industry list, others may lead in a specific measurement area or topic.

The performance of all companies in scope will be summarised in an overall ranking. This will show aggregated company performance across the measurement areas and an overview of leading practices and areas for improvement.

The purpose of the benchmark is not only to identify leaders and laggards, for which a peer-to-peer comparison is most valuable, but also to identify which companies have the greatest impact on the food systems transformation. The ranking will therefore be an absolute assessment of a sector's performance against the expectations for the transformation, presented as a relative comparison between the companies in the benchmark.

Updating methodologies over time

With 2030 less than a decade away, and many SDGs currently not on track to be met, there is no time to waste. The 2021 Food Systems Summit presents a vital opportunity to accelerate process in this Decade of Action. As such, the Food and Agriculture Benchmark aims to initiate immediate engagement with companies and multiple stakeholders, in order to be well positioned for the next ten years. At the same time, we are continuing to learn and have therefore created a five-year road map for the development of the benchmark. As stakeholder preferences evolve, markets shift and science advances, WBA will review and improve our methodologies to ensure they are dynamic and relevant.

While corporate expectations for many topics and industries are clearly defined, a robust consensus on corporate frameworks and metrics is still emerging for others. WBA will further engage with key stakeholders and experts to help understand expectations and metrics for these topics and industries and to formulate measurable indicators.

More generally, the benchmark will track emerging societal expectations, and WBA will explore where it can incorporate more impact-oriented metrics, based on (science-based) targets or thresholds. One example is the development of science-based targets for the interrelated systems of fresh water, biodiversity, land and ocean by the Global Commons Alliance.

Through continued dialogue and alignment with our Allies and stakeholders, these aims will be actively discussed with companies, federations and relevant platforms. This will be part of our stakeholder consultation and feedback process to inform methodology and indicator development.

How are companies assessed?

The methodology looks at issues critical for food system transformation, assessing how companies view their role in driving environmental, health and social solutions across the value chain and acknowledging their responsibility for taking appropriate action. This assumes that a company can contribute through its products, operations and supply chain. The methodology incorporates company actions that are both positive and negative – encouraging progressive and transformative performance while still calling out damaging behaviours. One challenge of a value chain approach that takes into account multiple topics is how to balance the relevance of each topic to different sub-sectors. Although every company in the benchmark has a role to play in all four measurement areas, the degree of influence and impact on certain topics varies by industry and company.

Ensuring a meaningful assessment

Key global agendas including the SDGs and Paris Agreement require a value chain approach to food systems transformation. The methodology was designed to capture corporate activities from farm to fork. Given the role and influence of the 350 companies in global food systems, they all have an impact across key topics underpinning the food systems transformation agenda. As such, the majority of indicators are relevant to all companies in scope. There are, however, a limited number of cases where certain companies or industries have no impact on specific issues. For example, animal welfare is not directly relevant to companies that do not produce, source or sell animal-related products. Equally, a sugar manufacturer does not undertake activities related to sustainable seafood. Consequently, the benchmark will not assess companies on topics and indicators on which they cannot be expected to play a role.

In addition, there are a number of indicators for which a company's activities – and thus expectations – differ across the value chain. Depending on a company's impact on the food system and position in the value chain, expectations can differ across industries. The benchmark will acknowledge these differences between industries and companies.

Approach to scoring

A set of guidelines for each indicator will be used to score company performance. Each indicator has a fixed scale, whereby the company receives a score depending on the scoring criteria. WBA scores have a 0–2 range: a score of 0 reflects no performance and a score of 2 reflects best performance.

Each indicator is scored against a set of predefined criteria related to the 'elements' outlined in the indicators section below. The elements for each indicator reflect what is expected of the company and what it will be assessed and scored on. Draft scoring guidelines are already in development and will be published with the first benchmark results this year.

To accommodate differences in the sphere and degree of influence of corporate action across the value chain, the elements and respective scoring guidelines may differ depending on the sub-sector.

For indicators with different scoring guidelines for different parts of the value chain, the company will be assessed using the scoring guidelines for its respective sub-sector.

Core social indicators are scored differently as they have been developed to apply to all sectors and focus on fundamentals. They represent expectations which all companies should be meeting but are not 'leading practice' or proxies for good performance. As such, each indicator is limited to 1 point and broken into the following levels:

- Met: the company met all the elements for a particular indicator (1 point)
- Partially met: the company met some elements for a particular indicator (0.5 points)
- Not met: the company did not meet any of the elements for a particular indicator (0 points).

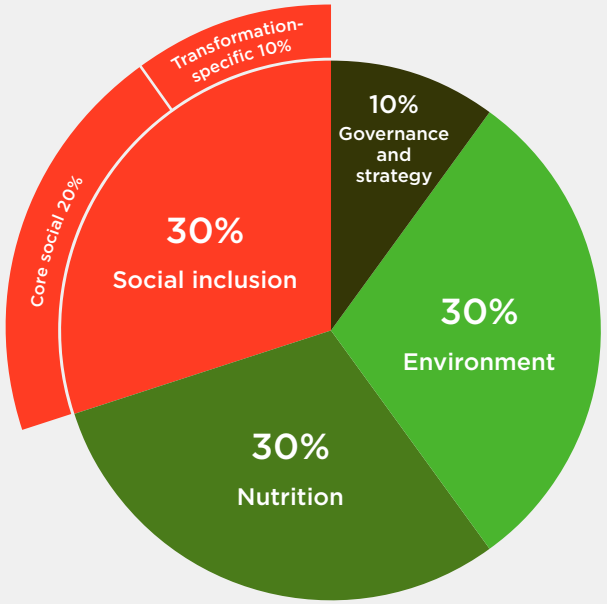
Approach to weighting

Companies are assessed and ranked using a weighted scorecard approach. For each measurement area, companies are assessed against the indicators. Currently, there are 45 indicators. Each indicator is assigned a score according to the scoring guidelines. The individual indicator scores are aggregated per measurement area. A company's total score is the weighted sum of scores per measurement area. This approach results in an overall score for each company as well as a score per measurement area.

Weighting distribution

The three main measurement areas of environment, nutrition and social inclusion are considered equally important for the food systems transformation agenda. As such, the three measurement areas carry an equal weighting of 30% each. Within the social inclusion measurement area, the core social indicators account for 20% and the transformation-specific indicators for a further 10%. This is combined with a weighting of 10% for the overarching governance and strategy measurement area. A company's overall score will be equal to the weighted sum of the scores received for each measurement area (see Figure 7).

FIGURE 7: WEIGHTING DISTRIBUTION FOR THE 2021 FOOD AND AGRICULTURE BENCHMARK



In the social inclusion measurement area, companies are assessed on 24 indicators. This includes a set of 18 core social indicators that are applied across WBA benchmarks with a weight of 20%. Each core social indicator will be singly weighted, except for indicator D4 (assessing human rights risks and impacts) and indicator D5 (integrating and acting on human rights risks and impacts), which will receive double weighting given the fundamental importance of human rights due diligence.

Because all topics in all four measurement areas – governance and strategy, environment, nutrition and social inclusion – are considered equally important, indicators within one measurement area will carry equal weight. The weighting distribution will be the same for all sub-sectors and companies in the benchmark.

As mentioned earlier, the benchmark acknowledges that not all topics are relevant for all industries and companies and consequently, not all indicators apply to all companies. Companies will not be scored on indicators that are not relevant, bringing down the number of indicators for a set of industries and companies. Full details on which indicators were excluded from the assessment for which industries will be published alongside the scoring guidelines and benchmark results.

Indicators for the Food and Agriculture Benchmark

The following sections describe each indicator within the four different measurement areas. The indicators follow a standard format:

- **Topic:** a short descriptor of the issue.
- **Indicator:** sets out the topic-specific outcomes expected of the company.
- **Rationale:** sets out the reason why the topic is included in the benchmark and why it is crucial for food systems transformation and the SDGs.
- **Elements:** sets out what companies will be assessed against for the indicator.
- **Sources:** lists the key existing initiatives that the indicator aligns with or builds upon.

For each indicator outlined below, WBA is developing scoring guidelines to be used in the assessment process for the benchmark. The scoring guidelines will be finalised following the data collection process and published alongside the benchmark results. The guidelines will reflect the elements set out for each indicator and will also recognise sub-sector-specific differences across the value chain, where relevant. Table 3 provides an example of the scoring approach. Although consistency between each score across indicators is a priority, some topics will be inherently more reliant on quantitative targets and performance data, whereas others will rely more on a qualitative assessment of policy, processes and implementation.

TABLE 3: EXAMPLE OF A SCORING GUIDELINE

Score	Example scoring guideline
0	The company does not provide evidence of policies or activities relating to the indicator.
0.5	The company has a policy, statement or commitment, or for some indicators provides evidence of activities (not company-wide) that contribute to the indicator.
1	The company scores 0.5 and in addition: • provides either quantitative data or a target that relates to the outcome of the indicator.
1.5	The company scores 1 and in addition: • provides both a target and discloses performance against that target.
2	The company scores 1.5 and in addition: • has achieved the target and discloses performance against that target. For some indicators, it provides additional evidence of best practice, such as engaging across the value chain to achieve outcomes.

A. Governance and strategy

This measurement area focuses on the integration of sustainable development objectives and targets into companies' core strategy, business model and governance structure. The objective of the measurement area is to capture companies' overall commitment to sustainable development, including climate change/environmental issues, food and nutrition security and social issues. This includes assessing how the company's highest governing board can be held responsible and accountable for its progress on targets, as well as its stakeholder engagement activities and how outcomes are incorporated in its business strategy review.

A1. Sustainable development strategy

- **Indicator:** The company has sustainable development objectives and targets embedded in its strategy and business model.
- **Rationale:** A corporate strategy that integrates sustainable development objectives and targets helps the company to deliver on key SDGs and facilitates its ability to adapt and change through forward planning, increasing its resilience, managing risks and protecting workers, the company and society at large.
- **Elements:**
  - The company has a long-term strategy to contribute positively to sustainable development and achieving the SDGs.
  - As part of its strategy, the company identifies and prioritises the issues on which it has clear impact, within the environment, food and nutrition security and social domains, both directly and through its supply chain.
  - The company sets realistic but ambitious objectives and targets that cover its impacts on the environment, on food and nutrition security and social issues.
  - The company periodically reviews the strategy and objectives and targets to ensure they remain fit for the changing contexts and reports performance against the targets.
- **Sources:** GRI Universal Standards (2020), SDG Impact Standards for Enterprises (2020), SDGD Recommendations (2020).

A2. Governance and accountability for sustainable development

- **Indicator:** The company has a governance system that includes board/highest level responsibility and accountability for its sustainable development objectives and targets. Board members have sustainable development objectives and targets and incentives to reward the effective delivery of relevant company strategies and initiatives.
- **Rationale:** A board governance structure that links sustainable development objectives and targets to roles and remuneration is important to ensure the accountability of the company in relation to its contribution to sustainable development objectives and targets.
- **Elements:**
  - The company assigns decision-making and oversight responsibility for sustainable development objectives and targets to the highest governance body.
  - The company links performance criteria in remuneration policies for members at the highest level of its governance

body to its objectives and targets for sustainable development topics.

- **Sources:** GRI Universal Standards (2020), SDG Impact Standards for Enterprises (2020), SDGD Recommendations (2020), WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (2020).

A3. Stakeholder engagement

- **Indicator:** The company engages with stakeholders on sustainable development issues and incorporates the outcomes of these activities in its strategy and operations.
- **Rationale:** Stakeholders may raise concerns that could influence medium- or long-term financial or operating performance or create acute short-term financial impacts through the loss of a license to operate, reputational damage, changes in customer demand and/or disruptions to business viability. Regularly engaging with stakeholders, such as local communities, governments, academia and non governmental organisations, contributes to the company's understanding of diverse and frequently opposing perspectives, potentially drives innovation and helps to shape robust and inclusive approaches. Companies are expected to engage proactively in multi-stakeholder dialogues and initiatives relating to stewardship challenges in the industry. Complaints, disputes or significant adverse impacts highlighted by stakeholders should be addressed and resolved. Engagement processes are expected to produce a clear output or action and an acknowledgement of how stakeholder inputs are used.
- **Elements:**
  - The company describes the process for identifying relevant stakeholder groups, at global and local levels, including the communities it impacts, civil society, governments, workers and employees, and how it engages with these groups.
  - The company discloses the process of stakeholder engagement and regularly reports on how it integrates the outcomes of this engagement and the identification of sustainability risks and opportunities into its long-term corporate strategy.
- **Sources:** GRI Universal Standards (2020), SASB (2018), SDG Impact Standards for Enterprises (2020), SDGD Recommendations (2020), WEF Toward Common Metrics and Consistent Reporting of Sustainable Value Creation (2020).

B. Environment

Food production is already a key contributor to climate change, deforestation, biodiversity loss and fresh water depletion, with almost half of global food production relying on exceeding the planet's environmental boundaries.[1] Without dedicated measures, these impacts could increase by 60–90% by 2050.[2] The private sector is the largest player in food production and is, therefore, well positioned to make industry practices more sustainable. Virtually all industries along the food and agriculture value chain directly or indirectly impact the environment in a number of different ways. In line with the 2021 Food Systems Summit's Action Track 3 (boost nature-positive production), this measurement area addresses the key issues of sustainable food production.

B1. Scope 1 and 2 greenhouse gas emissions

- **Indicator:** The company is reducing its scope 1 and 2 greenhouse gas (GHG) emissions, in line with a 1.5ºC trajectory.
- **Rationale:** Around a quarter of global GHG emissions are caused by land clearing, crop production and fertilisation, with animal-based foods contributing 75% to that figure.[3] Without significant adjustments to agricultural practices, GHG emissions from agriculture are likely to increase 15–20% by 2050[4] (SDGs 7 and 13).
- **Elements:**
  - The company has a target to reduce scope 1 and 2 emissions[5] against a baseline year and regularly discloses performance against the target.
  - The company aligns its target with a 1.5ºC trajectory or net zero by 2050.
- **Sources:** CDP (2020), CDP Climate Change (2020), The Food Foundation – Plating Up Progress (2020), GHG Protocol Agricultural Guidance (2014), GRI, SASB (2018), SBTi (n.d.).

B2. Scope 3 greenhouse gas emissions

- **Indicator:** The company is reducing its scope 3 GHG emissions, in line with a 1.5ºC trajectory.
- **Rationale:** Currently, the global food system accounts for 21–37% of total net anthropogenic GHG emissions:[6] 17% directly from agricultural activities and an additional 7–14% from land-use changes,[7] making scope 3 emissions a major concern for the food industry. While a consensus on methodologies for science-based targets relating to scope 3 emissions in food and agriculture is still emerging, this should not prevent companies from beginning to measure and set targets in this area (SDGs 7 and 13).
- **Elements:**
  - The company engages with its value chain partners to measure and reduce scope 3 emissions.[8]
  - The company has a target to reduce scope 3 emissions against a baseline year and regularly discloses performance against the target.
  - The company aligns the target with a 1.5ºC trajectory or net zero by 2050.
- **Sources:** CDP Climate Change (2020), Food Foundation – Plating Up Progress (2020), GHG Protocol Agricultural Guidance (2014), GRI, SASB (2018), SBTi (n.d.).

B3. Protection of terrestrial natural ecosystems

- **Indicator:** The company demonstrates that it is achieving conversion-free operations and supply chains for its high-risk commodities.
- **Rationale:** Food systems are the leading drivers of biodiversity loss and ecosystem conversion. Agricultural expansion has caused more than 70% of tropical deforestation globally, as forests are cleared to make way for land to grow crops or raise cattle.[9] This commodity-driven tropical deforestation is responsible for approximately 5% of global GHG emissions[10,11] (SDGs 12, 13 and 15).
- **Elements:**
  - The company has deforestation/conversion-free[12] targets for all of the relevant high-risk commodities[13] that it either produces or purchases, whether direct or embedded in other animal or manufactured products, and regularly discloses performance against its targets. For example, it reports the proportion of commodity volume (for each forest-risk commodity) that can be shown to be deforestation or conversion free.
  - The company meets the targets by demonstrating that the relevant commodities are 100% conversion-free[14] or by not purchasing any relevant commodities (direct or embedded) from suppliers with deforestation or land-use conversion in their operations or regions where this occurs.
  - If not yet 100% conversion free, the company discloses performance against its targets.
- **Sources:** AFi Core Principles (2020), CDP Forests (2020), Coller FAIRR Protein Producer Index Methodology (2020), Forest 500/ Global Canopy (2019), KnowTheChain (2020), ZSL SPOTT (2019).

B4. Sustainable fishing and aquaculture

- **Indicator:** The company demonstrates sustainable fishing and aquaculture practices and sourcing, including for aquaculture feed inputs.
- **Rationale:** To safeguard fish populations and marine biodiversity, companies need to contribute to sustainably managed marine aquatic resources. According to the FAO, in 2017 about a third of the global fish stocks were overfished, while nearly 60% were fully exploited[15] (SDGs 12 and 14).
- **Elements:**

  *Companies with significant operations involving seafood in the **animal protein** sector:*
  - The company commits to sustainable fishing and aquaculture operations.
  - The company has a target for 100% of its portfolio to come from sustainable fishing and aquaculture practices, for example by referring to certification standards, the Global Sustainable Seafood Initiative's benchmarked standards, fishery/aquaculture improvement projects or the management status defined by the FAO.
  - If the 100% target has not yet been achieved, the company discloses performance against this target.

Companies with significant operations involving seafood in commodity trading and animal feed in the following sectors: ***agricultural products and commodities, food and beverage manufacturers and processors, food retailers*** *and* ***restaurant and food service:***

- The company commits to sourcing from sustainable seafood and aquaculture operations, including for its feed ingredients.
- The company has a sourcing target for 100% of its portfolio to come from sustainable fishing and aquaculture operations, including feed ingredients.
- If the 100% sourcing target has not yet been achieved, the company discloses performance against this target.

- **Sources:** Coller FAIRR Protein Producer Index Methodology (2020), Food Foundation – Plating Up Progress (2020), SSI (2019).

B5. Protein diversification

- **Indicator:** The company is transitioning to a diversified protein portfolio.[16]
- **Rationale:** The animal protein sector is a significant contributor to climate change and deforestation.[17] Research has shown that simply improving production practices of meat and dairy will be insufficient to resolve these issues; a shift in consumption patterns will also be required.[18] Eating more plant-based foods and less meat could reduce food-related GHG emissions by 29–70% and mortality by 6–10% by 2050.[19] This indicator is focused on this behaviour change and the role companies can play in the transition (SDGs 2, 3 and 13).
- **Elements:**
  Companies with significant operations in the following sectors: ***animal proteins, food and beverage manufacturers and processors, food retailers*** *and* ***restaurants and food service:***
  - The company provides evidence of protein diversification activities or commitments to promoting these, such as research and development (R&D), acquisitions, reformulation, product expansion, marketing or product placement.
  - The company has a target for protein diversification that replaces meat-based proteins and dairy with an increased proportion of plant-based proteins, sustainably produced fish/seafood and other alternatives, such as meat analogues and plant-based dairy alternatives.
  - The company discloses performance against it target, such as sales-weighted performance data.
- **Sources:** Coller FAIRR Protein Producer Index Methodology (2020), FAIRR (2020), Food Foundation – Plating Up Progress (2020), Forum for the Future (2019).

B6. Soil health and agrobiodiversity

- **Indicator:** The company is adopting sustainable production and sourcing practices that improve soil health and increase agro-biodiversity.
- **Rationale:** Global food production is the single largest driver of environmental degradation and biodiversity loss.[20] Current unsustainable agricultural practices have led to the degradation of around one third of the world's soil and caused significant

negative impacts to biodiversity and soil health.[21] Scaling sustainable agricultural practices can increase agrobiodiversity and resilience, boost total productivity and the nutritional status of diets, while reducing the need for water and agricultural inputs[22] (SDGs 2, 12, 13 and 15).

- **Elements:**
  Companies with significant operations in the following sectors: ***agricultural inputs, agricultural products and commodities*** *and* ***animal proteins****:*
  - The company commits to improving soil health and increasing agrobiodiversity.
  - The company has a target to increase the percentage of production using sustainable practices that improve soil health and increase agrobiodiversity, such as organic, regenerative, circular or agroecological practices, and regularly discloses performance against the target.
  - The company has quantifiable data on its impact on soil health,[23] disclosing metrics such as soil organic matter and carbon and reduction of land affected by erosion, and agrobiodiversity, such as the increase in the variety of plants, animals and microorganisms.
  - For animal protein companies sourcing animal feed, the company has a target for the percentage of food derived from sustainable production practices that improve soil health and increase agrobiodiversity, such as organic, regenerative, circular or agroecological practices, or through third-party certifications.
  - The company regularly discloses performance against its target.

  Companies with significant operations in the following sectors: ***food and beverage manufacturers and processors, food retailers*** *and* ***restaurant and food service****:*
  - The company commits to improving soil health and increasing agrobiodiversity as part of its responsible sourcing strategy.
  - The company has a target for the percentage of food produced using sustainable practices that improve soil health and increase agrobiodiversity, such as organic, regenerative, circular or agroecological practices, or through third-party certifications, and regularly discloses performance against the target.
- **Sources:** Agrobiodiversity Index (2018), FAO (2014).

B7. Fertiliser and pesticide use

- **Indicator:** The company demonstrates that it is optimising the use of fertilisers and pesticides.
- **Rationale:** Optimal and responsible use of plant nutrients is critical to preserve human, animal and environmental health.[24] Excessive use of key inputs in agriculture, specifically nutrients such as fertilisers and chemicals such as pesticides, can lead to multiple forms of pollution (in land, water and air). These include eutrophication and risks to human health[25] (SDGs 2, 6 and 12).
- **Elements:**
  Companies with significant operations in the following sectors: ***agricultural inputs, agricultural products and commodities*** *and* ***animal proteins****:*

- The company commits to reducing the use of harmful pesticides, such as World Health Organization (WHO) Class 1A and 1B pesticides, and to optimising the use of fertilisers.
- The company has a target to replace harmful pesticides with alternatives, such as integrated pest management, and to optimise the use of fertilisers through approaches such as the 4R nutrient stewardship framework[26] that promotes the responsible and efficient use of nutrients.
- The company regularly discloses performance against the target.
- If the company is primarily involved in the production of fertilisers, various activities to promote the optimisation of fertiliser use will be considered, including improving input efficiency of products, supporting development of precision agriculture methods and investment in R&D.

Companies with significant operations in the following sectors: ***food and beverage manufacturers and processors, food retailers*** *and* ***restaurants and food service****:*

- The company has a responsible sourcing strategy to reduce the use of harmful pesticides, such as WHO Class 1A and 1B pesticides, and to optimise the use of fertilisers in its supply chain.
- The company has a target for the percentage of food it buys that is produced under recognised environmental schemes that replace harmful pesticides with alternatives and optimise fertiliser use. These include organic, LEAF, GLOBALG.A.P. or other recognised certifications and schemes.
- The company regularly discloses performance against the target.

- **Sources:** FAO (2019), GLOBALG.A.P. (n.d.), ProTerra Foundation (2019), RSPO (2020), ZSL SPOTT (2019).

B8. Water use

- **Indicator:** The company is reducing water withdrawals across its operations and supply chain.
- **Rationale:** Agricultural systems alone account for 70% of all fresh-water withdrawals worldwide and up to 95% in some developing countries.[27] With approximately one third of all irrigated crops grown in areas of high water stress, reducing water withdrawals is a key priority for the food and agriculture sector[28] (SDGs 6, 14 and 15).
- **Elements:**

  Companies with significant operations in the following sectors: ***agricultural inputs, agricultural products and commodities*** *and* ***animal proteins****:*

  - The company has targets to reduce water withdrawals across its own operations and regularly discloses performance against the targets.
  - The company is aware of its dependency on water-stressed areas within its catchment and discloses data such as percentage of withdrawals from water-stressed areas.
  - The company specifically discloses withdrawals from water-stressed areas across its own operations (and supply chain where relevant). If the company sources products produced in water-stressed areas, it discloses evidence of engaging with relevant stakeholders, for example by disclosing the

percentage of suppliers with a sustainable water management programme.

Companies with significant operations in the following sectors: ***food and beverage manufacturers and processors, food retailers and restaurants*** *and* ***food service****:*

- The company has a target to reduce water withdrawals across its own operations and regularly discloses performance against the target.
- The company engages with suppliers to reduce water withdrawals in the supply chain.
- The company has a target for engaging and collaborating with suppliers operating in water-stressed areas and regularly discloses performance against the target.

- **Sources:** CDP Water Security (2020), Food Foundation – Plating Up Progress (2020), WRI Aqueduct Water Risk Atlas (n.d.), WWF Water Risk Filter (n.d.).

B9. Food loss and waste

- **Indicator:** The company is reducing food loss and waste.
- **Rationale:** Almost a third of all food produced, valued at nearly USD 1 trillion, is either lost or wasted every year.[29] This level of inefficiency has significant environmental and social impacts: it exacerbates food insecurity, represents about a quarter of all water used by agriculture and is responsible for an estimated 8% of global greenhouse gas emissions[30] (SDGs 2 and 12; specifically, SDG target 12.3[31] aims to halve food loss and waste globally by 2030).
- **Elements:**
  - The company has a target to reduce food loss and waste across its own operations and regularly discloses performance against the target.
  - The company engages and collaborates with value chain partners to help suppliers and customers to reduce food loss and waste.
- **Sources:** B-LAB UNGC (n.d.), Champions 12.3 (n.d.), FLW Standard (2017), Food Foundation – Plating Up Progress (2020), WRAP (n.d.).

B10. Plastic use and packaging waste

- **Indicator:** The company is reducing its plastic use and transitioning to sustainable forms of packaging.[32]
- **Rationale:** Plastics are major polluters of natural ecosystems, with associated toxins and microparticles disrupting soils, waterways, oceans and human food chains[33] (SDGs 12 and 14).
- **Elements:**
  - The company has a target to transition to sustainable packaging by reducing plastic use and, for example, increasing the recyclability and compostability of packaging. It also regularly discloses performance against the target, such as percentage of sustainable packaging.
  - The company engages and collaborates with its value chain partners to reduce single-use plastics in packaging and supports partners to use sustainable packaging.
- **Sources:** B-LAB UNGC (n.d.), Ellen MacArthur Foundation (n.d.), Food Foundation – Plating Up Progress (2020), SASB (2018).

B11. Animal welfare

- **Indicator:** The company is committed to improving aquatic and farm animal welfare.
- **Rationale:** More than 70 billion land animals are farmed for food annually, with two thirds in conditions that prevent them from moving freely or living naturally.[34] A 100 billion fish are farmed for food annually with prevalent welfare problems in their slaughter, transport, handling and rearing, for which the severity and duration of distress is often high.[35] By 2050, livestock and aquaculture production is projected to double compared to 2000[36,37] (SDGs 3, 12, 14 and 15).
- **Elements:**

  *Companies with significant operations in the **animal protein** sector:*
  - The company has an animal welfare policy applicable to all its species[38] and products.
  - The company has targets to address key welfare issues and regularly discloses performance against the targets.
  - The company has targets for the percentage of animal-derived products to be audited/certified by third parties to meet higher welfare standards and discloses performance against all its targets.

  *Companies with significant operations in the following sectors: **food and beverage manufacturers and processors, food retailers** and **restaurants and food service**:*
  - The company has an animal welfare policy applicable to all species[39] and products it sources.
  - The company has targets to address key welfare issues with suppliers.
  - The company has targets for the percentage of animal-derived products in its supply chain that are audited/certified by third parties to meet higher welfare standards and discloses performance against its targets.
- **Sources:** Aquatic Life Institute (n.d.), BBFAW (2019), CIWF (n.d.), Coller FAIRR Protein Producer Index Methodology (2020), Food Foundation – Plating Up Progress (2020), GRI, OIE (n.d.), SASB (2018).

B12. Antibiotic use and growth-promoting substances

- **Indicator:** The company is reducing the use of medically important antimicrobials[40] and specifically prohibits the prophylactic use of antibiotics and growth-promoting substances.
- **Rationale:** Antibiotic use is prevalent in the food and agriculture sector, with around 75% of antibiotics in the United States alone used on farm animals. This number is projected to increase by 22% by 2030.[41] Moreover, accelerated growth of aquaculture accompanied by widespread and unrestricted use of prophylactic antibiotics, especially in developing countries, has resulted in a series of developments detrimental to the environment and human health.[42] Antimicrobial resistance is a significant public health threat, and governments across the world are calling for a decrease in the use of antibiotics in livestock and aquaculture production (SDGs 3, 12, 14 and 15).

- **Elements:**
  *Companies with significant operations in the **animal protein** sector:*
  - The company has a policy on prophylactic use of antibiotics and growth-promoting substances that applies to all its species and products.
  - The company has targets for zero use of growth-promoting substances and prophylactic use of antibiotics and regularly discloses performance against the targets.
  - The company has a target to reduce the total use of medically important antimicrobials and regularly discloses performance against the target.

  *Companies with significant operations in the following sectors: **food and beverage manufacturers and processors, food retailers** and **restaurants and food service**:*
  - The company has a policy on prophylactic use of antibiotics and growth-promoting substances that applies to all species[43] and products it sources.
  - The company has targets for zero use of growth-promoting substances and prophylactic use of antibiotics in its supply chain and regularly discloses performance against the targets.
  - The company has a target for suppliers to reduce the total use of medically important antimicrobials and regularly discloses performance against the target.
- **Sources:** Aquatic Life Institute (n.d.), BBFAW (2019), CIWF (n.d.), Coller FAIRR Protein Producer Index Methodology (2020), FAIRR – Best Practice Policy on Antibiotics Stewardship (n.d.), Food Foundation – Plating Up Progress (2020), GRI, OIE (n.d.), SASB (2018).

C. Nutrition

Globally, one person in ten is hungry or undernourished, while one in three adults is overweight or obese. Similarly, healthy diets are unaffordable to approximately 3 billion people, particularly the most vulnerable, in every region of the world. Diet-related health costs linked to mortality and non-communicable diseases are projected to exceed USD 1.3 trillion per year by 2030.[44] The 2021 Food Systems Summit has underlined the need to 'ensure access to safe and nutritious food for all' (Action Track 1) and 'shift to sustainable consumption patterns' (Action Track 2). In line with these action tracks, the nutrition measurement area includes key changes needed to achieve healthy and sustainable diets. Industries in the food and agriculture system impact this shift in different ways and forms.

C1. Availability of healthy foods

- **Indicator:** The company commits to, and delivers on, proportionally increasing the availability of healthy foods.
- **Rationale:** Achieving the food security and nutrition targets of SDG 2 will only be possible if we ensure that people have enough food to eat and that what they are eating is nutritious.[45] Poor diets are the leading cause of mortality and morbidity worldwide, with 30% of deaths being diet related.[46] This is putting an intolerable strain on the health system. The resulting global malnutrition crisis includes undernutrition (people who are underweight and/or deficient in micronutrients) and diet-related non-communicable diseases (mainly people who are overweight or obese, or have diabetes, cardiovascular disease or cancer)[29] (SDGs 2 and 3).
- **Elements:**

  Companies with significant operations in the following sectors: ***agricultural inputs, agricultural products and commodities*** *and* ***animal proteins****:*

  - The company commits to reducing food insecurity by increasing the availability of healthy and nutritious foods through, for example, expanding the production and variety of healthy foods, improving the nutritional quality of foods and engaging with value chain partners.
  - Examples of corporate activities include: biofortification, improved production practices, R&D or portfolio diversification and expansion activities.
  - The company regularly discloses the outcomes of its activities.
  - If the company's portfolio consists entirely of 'healthy' foods, such as fruits, vegetables, wholegrains or seafood, this will automatically result in a higher score.

  Companies with significant operations in the following sectors: ***food and beverage manufacturers and processors, food retailers*** *and* ***restaurants and food service****:*

  - The company commits to improving the nutritional quality of products and menus.
  - The company has targets to provide more healthy foods across all product categories and ingredients, and regularly discloses performance against targets, such as sales-weighted performance data. Focus areas for healthy and nutritious foods could include reducing salt, sugar and fat content, increasing the amount of fruit, vegetables, nuts

and wholegrains or the number of products that address nutrient deficiencies (such as protein deficiency).
  - The company is transparent about its definition of healthy foods, linking it to robust (inter)national guidelines, and how it quantifies 'healthy' (for example by using internationally recognised nutrient profiling systems;[47] and in menus, for example by maximum calorie limit, maximum amount of salt, sugar and fat, and the minimum portion of vegetables).
- **Sources:** ATNI Global Index (2020), ATNI/Share Action UK Supermarket Spotlight (2020), CFS RAI Principles (2014), Food Foundation – Plating Up Progress (2020), GAIN/SBN Survey Results (2020), GRI G4 Food Processing (n.d.).

C2. Accessibility and affordability of healthy foods

- **Indicator:** The company addresses food insecurity by improving the accessibility and affordability of healthy foods.
- **Rationale:** Approximately 26% of the global population experiences moderate to severe levels of food insecurity and lacks regular access to healthy and nutritious food,[48] particularly people in low-income communities and countries.[29] Research has shown that a healthy diet is unaffordable for more than 3 billion people,[44] and cheaper food is often prioritised by families with less disposable income who are forced to compromise on nutrition.[49] The COVID-19 pandemic has also exposed the significant risk of food insecurity for vulnerable groups (SDGs 2, 3, 5, 9, 10 and 11).
- **Elements:**
  - The company commits to addressing food insecurity through improved accessibility and affordability of healthy foods, especially where that will benefit vulnerable groups[50] across the value chain.
  - The company has strategic commercial activities designed to improve accessibility and affordability, such as pricing strategies, product accessibility strategies, R&D and investment plans or collaboration with value chain partners.
  - The company has targets[51] to measure how its activities improve the accessibility and affordability of healthy foods and discloses performance against the targets.
- **Sources:** ATNI Global Index (2020), ATNI/Share Action UK Supermarket Spotlight (2020), CFS RAI Principles (2014), GRI G4 Food Processing (n.d.).

C3. Clear and transparent labelling

- **Indicator:** The company provides nutrition information through clear, intuitive and accurate labelling.
- **Rationale:** Information about food can positively or negatively influence consumer preferences, purchasing behaviour and consumption patterns.[29] Intuitive package labelling[52] (meaning it is visible, accurate and easy to understand) helps consumers to make healthier food choices and incentivises suppliers to deliver healthy foods (SDGs 2, 3 and 12).
- **Elements:**
  Companies with significant operations in the following sectors: ***food and beverage manufacturers and processors*** *and* ***food retailers****:*

- The company commits to complying with national regulations regarding labelling or to providing nutrition information that complies with relevant Codex Alimentarius guidelines[53] on key relevant nutrients[54] and portion- or serving-based information.[55]
- The company commits to making nutrition- and portion- or serving-based information available to consumers in a clear, intuitive and accurate way by providing indicators of how healthy the product is. This could include using the Health Star Rating System,[56] Nutri-Score,[57] healthy logos, warning labels or similar in front-of-pack[58] information.
- The company discloses the percentage of products for which it has rolled out back-of-pack and/or front-of-pack labelling.

Companies with significant operations in the following sectors: ***restaurants and food service****:*

- The company commits to making nutrition information[59] easily visible and intuitive for all customers.
- The company discloses the percentage of menus for which it has rolled out nutrition information.

- **Sources:** ATNI Global Index (2020), ATNI/Share Action UK Supermarket Spotlight (2020), Food Foundation – Plating Up Progress (2020), GAIN/SBN Survey Results (2020), GRI 417 Marketing and Labelling (2016).

C4. Responsible marketing

- **Indicator:** The company's marketing strategies prioritise healthy[60] foods, especially when marketing to children.
- **Rationale:** Marketing activities can significantly influence consumer and customer choice. Through responsible marketing of food and beverages, and products and services, companies can help drive behaviour change[49] (SDGs 2, 3 and 12).
- **Elements:**

  Companies with significant operations in the following sectors: ***food and beverage manufacturers and processors, food retailers*** *and* ***restaurants and food service****:*

  - The company has a responsible marketing policy that applies to all media and complies with the core principles of the International Chamber of Commerce's Advertising and Marketing Communications Code[61] and/or other independent standards relevant to the industry.
    If the company produces or sells foods suitable for children, it also has a responsible marketing policy that is specifically tailored to children and teens[62,63] across all media channels and in compliance with international guidelines.[64]
  - The company demonstrates evidence of activities that support these policies. Where relevant, this evidence includes children and teens.
  - The company discloses the proportion of its marketing budget spent on promoting healthy foods and has a target for increasing this proportion.
- **Sources:** ATNI Global Index (2020), ATNI/Share Action UK Supermarket Spotlight (2020), GAIN/SBN Survey Results (2020), B-Lab UNGC (n.d.), CFS RAI Principles (2014), FAIRR's Appetite for Disruption: A Second Serving (2020), Food Foundation – Plating Up Progress (2020), GRI G4 Food Processing (n.d.), SASB Restaurant Standard (2018).

C5. Workforce nutrition

- **Indicator:** The company has a workforce nutrition programme that prioritises making healthy foods the standard in the workplace.
- **Rationale:** Approximately 58% of the world's population will spend a third of their time at work during their adult life, so employers have a responsibility to help tackle malnutrition.[65] Companies can promote nutrition at work[66] through a set of interventions to improve awareness about, access to and supply of healthy foods (SDGs 2, 3 and 5).
- **Elements:**
  - The company has a workforce nutrition programme that includes providing healthy foods[67] at work, nutrition education, nutrition-focused health checks and breast-feeding support.
  - The company demonstrates that the majority of food offerings at work are healthy.
- **Sources:** ATNI Global Index (2020), CDC Worksite Health Scorecard (2019), GAIN/CGF Workforce Nutrition Alliance Scorecard (2020), SUN Addressing Workforce Nutrition Commitments (2019).

C6. Food safety

- **Indicator:** The company ensures safe food for consumers.
- **Rationale:** Every year, an estimated 600 million people – almost 10% of the global population – fall ill after eating contaminated food and 420,000 die.[68] Unsafe food creates a vicious cycle of disease and malnutrition, and particularly affects infants, young children, the elderly and sick (SDGs 2, 3 and 12).
- **Elements:**
  - The company complies with national regulations and/or the Codex Alimentarius guidelines on General Principles of Food Hygiene: Good Hygiene Practices, and the Hazard Analysis and Critical Control Point System.
  - The company has implemented an effective food safety system certified by a food safety scheme/programme recognised by the Global Food Safety Initiative (GFSI).
  - The company supports food suppliers to work towards certification by a GFSI-recognised food safety scheme/programme.
  - The company discloses the percentage of its own operations and those of its food suppliers that are certified by a GFSI-recognised food safety scheme/programme.
- **Sources:** Coller FAIRR Protein Producer Index Methodology (2020), FAO – Assuring Food Safety and Quality: Guidelines for Strengthening National Food Control Systems (2003), FAO SAFA Tool (2014), GAIN/SBN Survey Results (2020), GFSI Benchmarking Requirements (2020), GRI G4 Food Processing (n.d.), SASB Processed Foods Standard (2018).

D. Social inclusion

The private sector can have a transformational impact on people's lives, both as a creator of jobs and a producer of goods and services that people use. At the same time, the private sector is expected to integrate a responsible approach to social issues into its business activities. In the food and agriculture system, issues and concerns such as decent livelihoods for all actors along the value chain and land rights also come into play. Each industry along the value chain has a social responsibility to ensure it upholds social inclusion throughout its operations and supply chain. In line with the 2021 Food Systems Summit's Action Track 4, this measurement area focuses on corporate action to advance equitable livelihoods.

Integration of core social indicators into the benchmark

WBA's social transformation focuses on incentivising companies to meet societal expectations of responsible business conduct that leaves no one behind. By respecting human rights, providing decent work and acting ethically, companies can support the SDGs, address inequalities and contribute to a sustainable future for all. A key part of this is embedding the 'leave no one behind' principle in the system transformation methodologies.

To do so, WBA will integrate a common set of core social indicators into all WBA system transformation methodologies to assess whether companies are demonstrating a sufficient commitment to responsible conduct. These indicators will be used to assess companies, regardless of the sector in which they operate, based on publicly available information, to drive transparency about responsible business conduct. The core social indicators will be supplemented by transformation-specific social inclusion indicators that are relevant to the sectors being assessed.

The following section describes both sets of social indicators against which all companies in this benchmark will be assessed.

Core social indicators

WBA consulted extensively on its social transformation framework and the 18 underlying core social indicators. The final framework was published in January 2021. The core social indicators are:

Respect human rights	**D1. Commitment to respect human right**	**Indicator:** The company publicly commits to respecting all internationally recognised human rights across its activities.
	D2. Commitment to respect the human rights of workers	**Indicator:** The company publicly commits to respecting the principles concerning fundamental rights at work in the eight ILO core conventions as set out in the ILO Declaration on Fundamental Principles and Rights at Work. It also has a publicly available statement of policy committing it to respect the human rights of workers in its business relationships.
	D3. Identifying human rights risks and impacts	**Indicator:** The company proactively identifies its human rights risks and impacts.
	D4. Assessing human rights risks and impacts	**Indicator:** Having identified its human rights risks and impacts, the company assesses them and then prioritises its salient human rights risks and impacts.
	D5. Integrating and acting on human rights risks and impacts	**Indicator:** The company integrates the findings of its assessments of human rights risks and impacts into relevant internal functions and processes by taking appropriate actions to prevent, mitigate or remediate its salient human rights issues.
	D6. Engaging with affected and potentially affected stakeholders	**Indicator:** As part of identifying and assessing its human rights risks and impacts, the company identifies and engages with stakeholders whose human rights have been or may be affected by its activities.
	D7. Grievance mechanisms for workers	**Indicator:** The company has one or more channel(s)/mechanism(s) (its own, third party or shared) through which workers can raise complaints or concerns, including in relation to human rights issues.
	D8. Grievance mechanisms for external individuals and communities	**Indicator:** The company has one or more channel(s)/mechanism(s) (its own, third party or shared) through which individuals and communities who may be adversely impacted by the Company can raise complaints or concerns, including in relation to human rights issues.

Provide and promote decent work	**D9. Health and safety fundamentals**	**Indicator:** The company publicly commits to respecting the health and safety of workers and discloses relevant data. It also places health and safety expectations on and monitors the performance of its business relationships.
	D10. Living wage fundamentals	**Indicator:** The company is committed to paying its workers a living wage and supports the payment of a living wage by its business relationships.
	D11. Working hours fundamentals	**Indicator:** The company does not require workers to work more than the regular and overtime hours and places equivalent expectations on its business relationships.
	D12. Collective bargaining fundamentals	**Indicator:** The company discloses information about collective bargaining agreements covering its workforce and its approach to supporting the practices of its business relationships in relation to freedom of association and collective bargaining
	D13. Workforce diversity disclosure fundamentals	**Indicator:** The company discloses the percentage of employees for each employee category by at least four indicators of diversity.
	D14. Gender equality and women's empowerment fundamentals	**Indicator:** The company publicly commits to gender equality and women's empowerment and discloses quantitative information on gender equality and women's empowerment.
Act ethically	**D15. Personal data protection fundamentals**	**Indicator:** The company publicly commits to protecting personal data and has a global approach to data privacy.
	D16. Responsible tax fundamentals	**Indicator:** The company has a public global tax approach and discloses its corporate income tax payments on a country-by-country basis.
	D17. Anti-bribery and anti-corruption fundamentals	**Indicator:** The company publicly prohibits bribery and corruption and takes steps to identify and address bribery and corruption risks and incidents
	D18. Responsible lobbying and political engagement fundamentals	**Indicator:** The company has an approach to lobbying and political engagement and has related controls in place.

Food systems transformation-specific social inclusion indicators

The food systems transformation-specific social inclusion indicators build on these fundamentals and assess critical issues, salient risks and social inclusion in the food and agriculture sector.

D19. Child labour

- **Indicator:** The company eliminates and prevents child labour[69] in its own operations and supply chain.
- **Rationale:** Worldwide, 70% of child labour is found in the agriculture sector – one of the most dangerous in terms of work-related fatalities and disease.[70] The principle behind the effective abolition of child labour is to stop all work by children that jeopardises their education and development[71] (SDG targets 8.7 and 8.8).
- **Elements:**
  - The company indicates that it will not use child labour and will verify the age of job applicants and workers in its own operations and supply chain.
  - The company provides evidence of a monitoring and verification process for its own operations and supply chain. Where a case of child labour is found in its operations, the company describes a transition programme for the child from employment to education. If it finds a case in the supply chain, the company describes how it works with suppliers to eliminate child labour and improve working conditions for younger workers.
  - The company provides an analysis of trends demonstrating progress towards eliminating child labour.
- **Sources:** AFi (2021), CHRB (2020), GRI 403 (2018), ILO (1973), KnowTheChain (2020), UNGP (n.d.), UN Guiding Principles (2017), World Development Indicators (n.d.).

D20. Forced labour

- **Indicator:** The company eliminates and prevents forced labour in its own operations and supply chain.
- **Rationale:** Agriculture is a high-risk sector for forced labour and human trafficking. In many countries, agricultural workers are unskilled, temporary, often not unionised and do not know their rights.[72] When coupled with threats and intimidation tactics, workers' wages can be kept extremely low (SDGs 8 and 10).
- **Elements:**
  - The company indicates that it will not use forced labour in its own operations and supply chain.
  - The company protects workers' freedom of movement and right to collective bargaining and requires its suppliers to adhere to the same standard. Where a case of forced labour is found, the company describes how it identifies this practice in its operations, or how it works with its suppliers to eliminate forced labour.
  - The company provides an analysis of trends demonstrating progress towards eliminating forced labour.

- **Sources:** CHRB (2020), GRI 103 (2016), ILO (1930), Know-TheChain (2020), UNGP (n.d.), UN Guiding Principles (2017), World Development Indicators (n.d.).

D21. Living wage

- **Indicator:** The company pays all its workers a living wage[73] and requires its suppliers to do the same.
- **Rationale:** Two thirds of the global population living in extreme poverty (living on less than USD 1.90 per day) are agricultural workers and their dependants.[74] Farm, factory and plantation workers are among the most vulnerable, often lacking a sustainable livelihood.[75] They are disproportionately exposed to income insecurity as rural employment is typically informal, seasonal and underpaid. The prevalence of informal work, estimated to be 90% in the agriculture sector,[76] can threaten income security and working conditions because of a lack of social protections (SDGs 1, 2, 3, 5, 8 and 10).
- **Elements:**
  - The company commits to paying a living wage across its operations and includes living wage requirements in its contractual arrangements with suppliers.
  - The company describes how it determines a living wage for the regions where it operates.
  - The company provides evidence that it pays a living wage for all workers across its operations and supply chain.
- **Sources:** CHRB (2020), ETI (n.d.), FAO (2020), FAO SAFA Tool (2014), Future-Fit Foundation (2020), IDH Sustainable Trade Initiative (2020), Oxfam and RSPO (2020), SSI (2019), WBA Social transformation Framework (2021), ZSL SPOTT (2019).

D22. Health and safety of vulnerable groups

- **Indicator:** The company identifies and addresses health and safety risks to vulnerable groups[77] in its supply chain.
- **Rationale:** The agriculture sector is one of the most dangerous in terms of rates of work-related fatalities, non-fatal accidents and occupational diseases, the burden of which falls disproportionally on workers in developing countries and vulnerable groups. Almost 60% of the 1.3 billion agricultural workers are in developing countries,[78] and almost half are women. In addition, the sector is characterised by casual or seasonal employment and a high involvement of migrant and underaged workers, often in hazardous conditions. About 59% of all children aged 5–17 who are engaged in hazardous work are in the agriculture sector[79] (SDGs 3, 6, 8 and 16).
- **Elements:**
  - The company demonstrates an understanding of health and safety risks to vulnerable groups in the supply chain, such as through risk mapping.
  - The company has a management system to monitor its suppliers and ensure they identify and address health and safety risks to vulnerable groups.
  - The company demonstrates how it works with suppliers to protect and improve the health and safety of vulnerable groups through activities such as capacity building and

training, financial and technical assistance and providing adequate housing, where applicable.
  - The company discloses trends demonstrating progress towards addressing the health and safety of vulnerable groups.
  - These elements apply, as a minimum, to all tier 1 suppliers in the company's supply chain.
- **Sources:** CHRB (2020), Coller FAIRR Protein Producer Index Methodology (2020), ETI (n.d.), FAO SAFA Tool (2014), FSC (2015), Future-Fit Foundation (2020), GRI 403 (2018), ILO (2001), RSB (2017), SASB (2018), WBA social transformation draft methodology (2020), ZSL SPOTT (2019).

D23. Farmer and fisher productivity and resilience

- **Indicator:** The company supports the resilience, productivity and access to markets of farmers and fishers, especially small-scale producers.
- **Rationale:** The ability of farmers and fishers to earn a living income is critical to ensure their viability and economic success.[80] Small-scale farmers and fishers, in particular, often lack opportunities to access markets and could benefit significantly from increased knowledge, technology and resources that multinational companies can provide. Climate change is exacerbating these issues as it negatively impacts agricultural productivity and fish stocks, especially in developing countries (SDGs 5, 7, 8, 9, 10, 11, 12, 13 and 16).
- **Elements:**
  - The company commits to supporting farmers and fishers, especially small-scale producers, and discloses evidence of activities such as programmes, training and finance that support them. Activities can include providing fair trading terms; facilitating access to markets; supporting tailored financial services such as pre-financing schemes and risk-sharing mechanisms; and facilitating access to technology, technical assistance and capacity building.
  - The company discloses the impact of its support activities, such as those provided to smallholders across its high-risk food categories. Impact can include increased yields or productivity, percentage of farmers or fishers reached, or percentage of products sourced from small-scale producers.
  - The company provides evidence that it takes a holistic, system-level, multi-stakeholder approach in its support for farmers and fishers and, in particular, small-scale producers.
- **Sources:** AFi (2021), ATSI (2019), CHRB (2020), FAO SAFA Tool (2014), Forest 500/Global Canopy (2019), ILO Convention No. 160 (1985), RSPO (2020), WBCSD (2019), ZSL SPOTT (2019).

D24. Land rights

- **Indicator:** The company respects and protects the rights of legitimate tenure rights holders[81] when acquiring, leasing or using land, paying particular attention to vulnerable rights holders.[82]
- **Rationale:** As agricultural production expands to feed the world's growing population, so does the pressure on available land for food production. Land conversion can result in significant violations of human rights when companies fail to obtain free, prior and informed

consent from communities or fail to fairly compensate legitimate rights holders. Indigenous communities and women are often disproportionally affected. This is because only 10% of the land managed by indigenous peoples and communities is formally recognised by governments and women are often not recognised as legitimate tenure rights holders. This can lead to rights violations and precarious livelihoods for many of the most vulnerable (SDGs 10, 11, 12 and 16).

- **Elements:**
  - The company commits to recognising and respecting legitimate tenure rights related to the ownership and use of land such as those set out in the relevant part(s) of the CFS Voluntary Guidelines on Responsible Governance of Tenure.
  - During all new and ongoing operations, the company identifies legitimate rights holders by involving relevant stakeholders such as local government bodies and communities when acquiring, leasing or making other arrangements to use land, and follows internationally recognised standards like free, prior and informed consent.
  - The company provides a grievance mechanism that is accessible to external individuals and communities.
  - The company describes its process for providing prompt and adequate remediation that includes access to justice when legitimate rights holders are negatively affected. Examples of remediation include restitution, compensation, rehabilitation, satisfaction and guarantees of non-repetition.
  - The company ensures that its supply chain adheres to the above elements by codifying them in its supplier code of conduct.

- **Sources:** AFi (2021), CHRB (2020), CFS RAI Principles (2014), CFS VGGT (2012), Forest 500/Global Canopy (2019), Interlaken Group and Resources Initiative (2019), OECD–FAO (2020), RSPO (2020), UNIDROIT (2019), ZSL SPOTT (2019).

Annex 1: Review and consultations

From 16 December 2020 to 31 January 2021, WBA held a public consultation on the draft methodology for the 2021 Food and Agriculture Benchmark. All interested stakeholders were invited to share their comments via email or an online feedback form. As a cornerstone of WBA's approach to actively facilitating and organising stakeholder conversations, we also held three public consultation webinars on 19th, 21st and 26th of January.

In total, 65 stakeholders from multiple backgrounds and geographies participated in the webinars. Moreover, we received written feedback from 38 stakeholders, 20 of which represented companies in the scope of the Food and Agriculture Benchmark, and 18 responses from other stakeholders, including civil society organisations, governments, UN agencies, accountability mechanisms and industry associations.

Beyond the public consultation, WBA has regularly engaged with stakeholders and experts since 2019 to collect input on the benchmark's scope, structure and draft indicators. The ERC was consulted multiple times and provided guidance and advice on the steps in the methodology development process.

All feedback was compiled and used to finalise the methodology. The following tables provide an overview per section of the main input and how it was incorporated.

TABLE 4: **OVERVIEW OF KEY FEEDBACK RECEIVED – GENERAL**

Feedback	How the feedback was addressed
Company selection In selecting companies across the food value chain, and to ensure a meaningful assessment, make sure to include companies in food groups that have a substantial impact on human and planetary health.	WBA's Food and Agriculture Benchmark covers 350 companies across the entirety of the food and agriculture system, from farm to fork. This selection includes keystone companies in food groups that are considered critical or have a substantial impact on human and planetary health, such as dairy, fruits and vegetables, livestock and sugar. This allows the benchmark to identify trends and contributions across industries and issues as well as bottlenecks and opportunities along the value chain.
Corporate governance Can the benchmark also assess companies on key governance questions?	An additional measurement area – governance and strategy – was created to allow for assessment of the integration of sustainable development objectives and targets into companies' core strategy, business model and governance structure.
Focus on performance and impact The benchmark should focus on corporate performance and impact rather than commitments and policies.	The benchmark will consider company commitments and policies, as they are an important step to help understand a company's role and responsibilities to addressing global challenges. Main focus of the benchmark will however be on corporate performance and impact for example through evidence of progress on targets.

Feedback	How the feedback was addressed
Peer-to-peer comparison Will the benchmark present industry or peer-to-peer comparisons?	WBA aims to analyse and present benchmark results in a number of ways, such as by sub-sector, industry, measurement area, indicator and geography (see Presentation of results).
Data sharing Can WBA reuse data already available through other benchmarking initiatives?	Alignment with existing benchmarks, accountability mechanisms and organisations is critical for our work. WBA aims to leverage and reuse available data where possible and to align its methodologies with existing benchmarks, accountability mechanisms and other stakeholders. Since the start in 2019, we have therefore established close links with existing indices such as the ATNI, Forest 500, Plating up Progress and others (see A multi-stakeholder approach to benchmark development).
Transparency The benchmark should encourage corporate transparency.	Increasing transparency and corporate disclosure is one of the aims of the benchmark. As such, the benchmark only considers publicly available information, or information that companies are willing to make public through the benchmark. For future iterations, we aim only to accept publicly available information.
Non-relevancy of indicators The benchmark should not assess companies on issues that are not relevant for their business.	Food systems transformation requires action from farm to fork. Our methodology was therefore designed to capture corporate activities across the entire value-chain. Although the majority of indicators are relevant to all companies in the scope of the benchmark, in a limited number of cases, certain indicators (on animal welfare or sustainable seafood, for example) are not relevant for a group of companies or industries. Consequently, the benchmark will not assess companies on these indicators.
Consistency in scoring Scoring of indicators should be as straightforward as possible, allowing for a level of predictability in your approach.	We strive for as much consistency in the scoring approach across indicators as possible. Scoring guidelines will be published alongside the benchmark (see Approach to scoring).
Weighting approach The weighting approach should reflect the equal importance of the three thematic measurement areas of environment, nutrition and social inclusion. The relevance of the issue is more important than the number of indicators in the respective area.	As the three main measurement areas of environment, nutrition and social inclusion are considered equally important for the food systems transformation agenda, the three measurement areas carry an equal weighting of 30% each (see Approach to weighting).

TABLE 5: OVERVIEW OF KEY FEEDBACK RECEIVED – GOVERNANCE AND STRATEGY

Indicator	Feedback	How the feedback was addressed
A1. Sustainable development strategy	Can this indicator be more specific regarding the aims of the benchmark, i.e. assessing companies on their efforts towards food systems transformation?	This indicator aims to understand companies' overall commitment to sustainable development, across all dimensions underpinning this agenda, i.e. climate change/ environmental issues, food and nutrition security, and social issues.
A3. Stakeholder engagement	Will this indicator also include engagement with local stakeholders?	The indicator includes engagement on both global and local levels with a broad range of stakeholders.

TABLE 6: OVERVIEW OF KEY FEEDBACK RECEIVED – ENVIRONMENT

Indicator	Feedback	How the feedback was addressed
B1. Scope 1 and 2 greenhouse gas emissions	As companies have widely varying target deadlines to reach net-zero greenhouse gas emissions, the indicator should be specific about targets and timelines.	In line with the Science Based Targets initiative, the elements were amended to include net-zero targets by 2050.
B2. Scope 3 greenhouse gas emissions	Quantifying scope 3 greenhouse gas emissions is more challenging than scope 1 and 2. As such, clarity should be provided on supply chain reporting requirements for scope 3 emissions for the benchmark.	Consensus on methodologies for science-based targets relating to scope 3 emissions in food and agriculture is still emerging. The indicator rationale was strengthened to support this. Annex 2 further outlines the benchmark's definition of a supply chain. For future iterations of the benchmark, WBA is exploring how to assess only reductions in absolute greenhouse gas emissions and not relative emissions.
B4. Sustainable fishing and aquaculture	Elements of animal welfare should be included within the sustainable fishing and aquaculture indicator.	Animal welfare issues are addressed in indicators B11 and B12. As such, they are not included in this indicator, to avoid overlap.
B6. Soil health and agrobiodiversity	Companies across the value chain and across multiple commodities can address soil health and agrobiodiversity through a relatively broad spectrum of corporate activities. Can additional guidance be provided on exemplary practices?	We acknowledge the need for a global framework and guidance on corporate action regarding soil health and agrobiodiversity and continue to engage with stakeholders on this issue. The indicator was adjusted to provide further clarity.

Indicator	Feedback	How the feedback was addressed
B7. Fertiliser and pesticide use	The focus of this indicator should be on 'optimising' the use of fertilisers rather than 'minimising'.	The indicator was amended to make clear that the purpose is optimised use of fertilisers, irrespective of their nature.
	As the application of fertilisers and pesticides are two different issues, with differing impacts and consequences, the indicator should be split in two.	We acknowledge that fertilisers and pesticides have differing purposes and impacts. While the first benchmark will assess their application through indicator B7, the option of splitting these will be considered in future iterations of the benchmark.

TABLE 7: **OVERVIEW OF KEY FEEDBACK RECEIVED – NUTRITION**

Indicator	Feedback	How the feedback was addressed
C1. Availability of healthy foods	How does the benchmark define healthy foods?	A definition of healthy foods is included for both non-consumer and consumer-facing companies in the indicator elements.
	Nutrition is an important dimension for all companies across the value chain. Is the indicator relevant for contributions from non-consumer-facing companies?	To ensure indicator applicability across all companies in the scope of the benchmark, the indicator was broadened and amended.
C2. Accessibility and affordability of healthy foods	Can the indicator be broadened to allow for corporate contributions from all companies in the scope of the benchmark, including from non-consumer-facing companies?	To ensure indicator applicability across all companies in the scope of the benchmark, the indicator was broadened and amended, allowing for corporate contributions to addressing food insecurity through accessibility and affordability of healthy foods across the value chain. These can include collaborations with value chain partners such as farmers or SMEs.
	Will philanthropic activities by companies be included in the assessment on this indicator?	The benchmark will mainly focus on companies' core business activities. During the assessment period WBA will carefully evaluate consideration of non-commercial activities as part of the benchmark.
Protein diversification	Protein diversification contributes to sustainable food systems. To what extent can protein diversification be meaningfully assessed from a health perspective?	Given the impact of protein diversification on sustainable food systems and planetary boundaries, the indicator was moved from the nutrition measurement area to environment. It is now indicator B5.
C4. Responsible marketing	Responsible marketing is relevant for consumer-facing companies only. Will the benchmark also assess non-consumer-facing companies on this issue?	Companies with a non-consumer-facing business model will not be assessed on this indicator.

TABLE 8: OVERVIEW OF KEY FEEDBACK RECEIVED – SOCIAL INCLUSION

Indicator	Feedback	How the feedback was addressed
D22. Health and safety	How is this indicator specific to the food and agriculture sector?	This indicator includes key health and safety issues for the food and agriculture sector, with a particular focus on vulnerable groups in agricultural supply chains. As such, the indicator was amended to build upon the core and sector-agnostic expectations of the health and safety indicator in WBA's social transformation framework (indicator D9).
D23. Farmer and fisher productivity and resilience	Can the concept of a living income be included in the indicator?	Corporate activities and performance in the scope of this indicator contribute to supporting farmers and fishers to earn a living income. The indicator rationale was amended to reflect this.
	Which corporate activities will be considered in this indicator?	While it is widely acknowledged that companies can contribute to (smallholder) farmers and fishers earning a decent livelihood, a robust consensus on frameworks and metrics is still emerging. Therefore, the indicator is designed to capture a broad range of activities. For future iterations of the benchmark, we will engage with relevant stakeholders to explore further refinements of the indicator.
D24. Land rights	To what extent is the indicator aligned with expectations and key definitions in the CFS Voluntary Guidelines on Responsible Governance of Tenure (VGGT)?	The indicator aligns with key globally agreed guidelines like the CFS VGGT and was amended to capture this.
	More clarity is needed on what adequate remediation includes.	Examples of prompt and adequate remediation are now included.
	Will the benchmark also assess land rights in company supply chains?	As the issue of land rights is equally relevant for company supply chains, the indicator was amended to specify that all elements are equally applicable to both the company's own operations and its supply chain.

Indicator	Feedback	How the feedback was addressed
Other	How does the benchmark assess gender equality and women's empowerment?	Gender equality and women's empowerment are of critical importance within the food and agriculture sector. Women are especially vulnerable to several issues that are specific to the agriculture sector such as health and safety, land rights and access to productive resources that contribute to a living income. Given that women deserve particular attention across several of our transformation-specific social inclusion indicators, we consider women to be embedded implicitly in the indicators, rather than addressing corporate performance on gender equality explicitly through a separate indicator. Our methodology does, however, include an explicit indicator on gender equality and women's empowerment fundamentals as part of the core social indicators (D14). Based on the first iteration of the benchmark, as well as outcomes and learnings from WBA's 2021 Gender Benchmark, we will re-examine how to meaningfully assess corporate performance on gender equality and women's empowerment in future iterations.

Annex 2: Indicator glossary

- Where we say the company 'commits to', this means having a publicly available statement, policy or strategy with a clear commitment to act on the topic.
- Where we say the company 'has a target', this means a target that is time-bound. Best practice would be a target that relates to all geographies, operations and relevant commodities.
- Where we refer to 'supply chain', this means the company's entire supply chain. Best practice would be to go beyond a company's tier 1 suppliers.

Annex 3: WBA guiding principles

WBA developed a set of principles to guide its work and reflect its values and mission (see Figure 9). These principles were formed in collaboration with global stakeholders throughout the consultation phase and were refined using input and feedback from roundtable consultations, online surveys and expert meetings.

The principles are divided into three categories: operational principles that explain how WBA functions; benchmark development principles that address how the benchmarks are designed; and content principles

that cover what the benchmarks assess. Currently, the guiding principles reflect the outcomes and findings from WBA's global consultation phase. However, the world is rapidly changing, and additional insights and perspectives are likely to emerge over time. Consequently, these principles may evolve – in consultation with stakeholders – to reflect new findings and realities.

FIGURE 9: WBA GUIDING PRINCIPLES

Operational principles	
Inclusive	WBA actively engages with and involves all stakeholders in building the Alliance and the benchmarks.
Impartial	WBA and its benchmarks are equally responsive to all stakeholders.
Independent	WBA and its benchmarks are independent from the industries and companies they assess.
Focused on impact	WBA and its benchmarks promote dialogue and measure impact on the SDGs to create positive change.
Collaborative	WBA collaborates with stakeholders and Allies to enhance alignment of corporate performance with internationally agreed sustainability objectives.
Free and publicly available	WBA is a public good, and its benchmarks and methodologies are free and publicly available to all.
Benchmark development principles	
Relevant	WBA benchmarks focus on sustainable development issues most relevant to industries' core businesses and on the industries and companies that can make the most significant, actionable and unique contributions to these issues.
Clear in method and intent	WBA benchmarks are transparent about their methodology, development processes and results.
Complementary	WBA benchmarks build upon the work done by others, adding further value with a focus on SDG impact.
Responsive and iterative	WBA benchmarks are updated regularly to reflect evolving stakeholder expectations, policies, developments and company performance.
Content principles	
Balanced	WBA benchmarks assess both positive and negative impacts that companies might have on the SDGs.
Reflective of societal expectations	WBA benchmarks reflect the extent to which companies' performance on relevant SDGs aligns with stakeholders' expectations.
Forward-looking	WBA and its benchmarks engage and assess companies on their current performance on the SDGs and on exposure to sustainability risks and future opportunities.

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Annex 5: Definitions

5 According to the Greenhouse Gas Protocol, scope 1 emissions are direct emissions from owned or controlled sources. Scope 2 emissions are indirect emissions from the generation of purchased energy.

8 According to the Greenhouse Gas Protocol, scope 3 emissions are indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.

12 Conversion as defined by the Accountability Framework initiative.

13 Key high-risk commodities: beef, palm oil, soya, cocoa, coffee.

14 The Accountability Framework initiative identifies approaches companies can use to demonstrate conversion-free supply chains.

16 Diversified protein portfolio is defined as increasing the proportion of plant-based proteins, sustainably produced/sourced fish/seafood and other alternatives, such as cell-based meat analogues and plant-based dairy alternatives.

31 SDG target 12.3 aims, by 2030, to halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses.

32 Sustainable forms of packaging include, but are not limited to, reusable, recyclable and compostable packaging.

38 Key species: laying hens; broiler chickens; pigs (sows and meat pigs); dairy cows and calves; beef cattle; aquaculture/farmed fish.

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43 Key species: laying hens; broiler chickens; pigs (sows and meat pigs); dairy cows and calves; beef cattle; aquaculture/farmed fish.

47 For example: Nutri-Score, Health Star Rating System, Guiding Stars.

50 Vulnerable groups include vulnerable and marginalised populations across countries as well as within countries and markets. Vulnerability to a higher risk of malnutrition (undernutrition, nutrient deficiencies and overweight, obesity and diet-related diseases) compared to the general population can vary by geography, income or other socio-economic factors as well as by age and life stage. Depending on the form of malnutrition, vulnerable groups can include infants, children, women of reproductive age, the elderly and/or low-income or marginalised households.

51 Targets in line with the ATNI Global Index 2021 Methodology, p. 51; 54.

52 Labelling is defined by the Codex Alimentarius as including 'any written, printed or graphic matter that is present on the label, accompanies the food, or is displayed near the food, including that for the purpose of promoting its sale or disposal'.

53 Relevant Codex Alimentarius Standards listed by GAIN.

54 In other words, energy value, protein, total carbohydrates, total sugars, total fat, saturated fat, sodium.

55 Article 3.4 of Codex Alimentarius CAC/GL 2-1985.

56 Health Star Rating System.

57 Nutri-Score.

58 Front-of-pack labelling refers to nutrition labelling systems that:
- are presented on the front of food packages (in the principal field of vision) and can be applied across the packaged retail food supply
- comprise an underpinning nutrient profile model that considers the overall nutrition quality of the product or the nutrients of concern for non-communicable diseases (or both)
- present simple, often graphic information on the nutrient content or nutritional quality of products, to complement the more detailed nutrient declarations usually provided on the back of food packages.

59 At a minimum, calories, salt, sugar, fat content.

60 Healthy and nutritious foods and drinks in this measurement area are classified as:
- not high in fats, salt and sugar (processed foods)
- fruits, vegetables, wholegrain (high-fibre foods), nuts and seeds (non-processed foods).

61 In line with the ATNI Global Index 2021 Methodology (2020), the ICC Framework for Responsible Food and Beverage Marketing Communications (2019) sets forth how general principles of the ICC Advertising and Marketing Communications Code (2018), which governs all marketing communications and includes separate sections on sales promotion, sponsorship, direct marketing, digital interactive marketing and environmental marketing, is applied in the context of food and beverage marketing communications.

62 In line with the ATNI Global Index 2021 Methodology (2020), the following definitions apply: the category 'children' is used to refer to individuals aged 12 years and under, whereas 'teens' means those individuals aged 13–17 years, in line with the definition provided by the ICC Advertising and Marketing Communications Code (2018) (p. 8).

63 The following documents form the basis for the assessment of responsible marketing to children and teens:
- Set of Recommendations on the Marketing of Foods and Non-Alcoholic Beverages to Children (WHO, 2010)
- A Child Rights-Based Approach to Food Marketing: A Guide for Policy Makers (UNICEF, 2018)
- Framework for Responsible Food and Beverage Marketing Communications (ICC, 2019).

64 For example: the ICC Advertising and Marketing Communications Code, CFBAI, WHO Regional Office for Europe Nutrient Profile Model, WHO Nutrient Profile Model for the Western Pacific Region.

67 In line with the Workforce Nutrition Alliance scorecard, internally set criteria for what constitutes 'healthy food' are developed in partnership with a nutritionist or registered dietitian. These criteria apply to the organisation (employer) or caterer/food provider, depending on where food is sourced from.

69 'Child labour' in this indicator is defined as a situation in which a child is too young to work or is engaged in work that is hazardous or otherwise unacceptable or unpermitted for people under 18. This is different from decent work by young workers between 15 and 18 that is permitted, which is legal youth employment. A child is anyone under the age of 18, as defined by the Convention on the Rights of the Child. ILO Convention C138 – Minimum Age for Admission to Employment (1973) specifies that a child aged under 18 can work if it is above the age for finishing compulsory schooling and is not younger than 15 (or 14 in specific circumstances in developing countries) and as long as the work is not 'hazardous'. This indicator assesses the prevention of child labour; safe working conditions for young workers under 18 are assessed in indicator D22. Health and safety of vulnerable groups.

73 There are numerous definitions of a living wage, but the core concept is to provide a decent standard of living for workers and their family. A living wage is sufficient to cover food, water, clothing, transport, education, health care and other essential needs for workers and their family, based on a regular work week not including overtime hours.

77 Vulnerable groups in the food and agriculture sector are particularly at risk of occupational injury and illness and include migrant and temporary labourers, women and young farmers.

81 According to UNIDROIT, legitimate tenure rights holders are individuals or communities who live on, work on or otherwise occupy the land being transacted, and whose rights or occupancy claims are considered to be socially legitimate in local societies.

82 Vulnerable rights holders refers to individuals belonging to specific groups or populations that require particular attention, including indigenous peoples, women; national or ethnic, religious or linguistic minorities; children; persons with disabilities; and migrant workers and their families (CHRB Methodology 2020, p. 140).

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World Benchmarking Alliance

Rhijnspoorplein 10-38, 1018 TX Amsterdam The Netherlands

info.food@worldbenchmarkingalliance.org

www.worldbenchmarkingalliance.org